P 80 EK

App. F. IX-4

Previous References

1936-7
(C.S.)

File No. 11-36

Serial Nos. 72, 128, 156, 181, 206, 216, 233, 236, 243, 245, 246, 252, 255, 256, 259, 260, 263.

Letter References

C.S.-60-46SC: 162/B March 1948.

PRESERVED

GENERAL AND REVENUE SECRETARIAT.

Serial Nos.

Part B for May 38

SUBJECT.

Revision of the Scale of fees for auditing the accounts of the Cooperative Societies

D A665 Dt 14.5.38

to

Regr Co-op

WD 0295—GEB—22,500—18-8-37

Sanction is

 4795

GENERAL AND REVENUE SECRETARIAT.

(65)

NOTES.

File No. 11-36

FILE HEADING:

Recommendations of the Committee on Cooperation in Mysore

FROM The Registrar of Cooperative Societies in Mysore

No. 7201 Dated 27/3/37 Received 5/4/37

Diary No. 4795 Enclos. — Spare copies — Serial No. 72

BRIEF ABSTRACT OF LETTER

Recommending to the Government that the Registrar be empowered to appoint a panel of auditors and debar them to the Board Presidents of Societies for auditing the accounts of Cooperative Societies, this recommendation being based on the details given in the Committee's

NOTES AND ORDERS.

Mr. B. H.

1) While passing orders on the Financial Committee on Cooperation Govt. think it desirable to require all Societies which undertake their own audit to have the services of Certified Auditors and this is a beginning be made immediately requiring that in future the accounts of all ~~urban~~ urban Societies shall be audited by certified auditors only.

2) The observations of the Committee on Cooperation are

NOTES—First Sheet

Contained in Page 153-58 of their Report.
The Committee recommend that the Control of audit as a whole must be with the Registrar and that the accounts of societies having a working Capital of Rs 5000/- and above should be audited through Certified auditors authorised by the Registrar after consultation with the Society concerned, the remuneration being fixed by the Registrar on a sliding scale based on the working capital, transactions and net profits of a society the societies being required to make contribution towards the cost as per scale fixed.

3) The Registrar now states that the method of selection of auditors and fixing the remuneration by the societies from the panel approved by the Registrar does not make the auditor independent as he has to rely upon the good grace of the management for his appointment and remuneration and that the Dept has no control over such audit. He therefore suggests that the societies ~~having~~ the accounts of which are subject to audit by certified auditors, should be divided into convenient groups and about 10 to 15 auditors appointed to do Centralised audit of each such group, giving them remuneration ranging from Rs 1000 to Rs 1500 as per scale fixed by the Committee or Corporation the maximum payable by the Society being fixed at Rs 3000/- The Registrar also recommends that the appointment of certified auditors should vest in him and not in the Society and that ~~they~~ should be

4795 Appointment of certified auditors to audit accounts of Societies

Serial No.

entitled to engage a panel of auditors and depute them to the several parts requiring the fixed by the Registrar and care being taken to see that the same person is not appointed the auditor for the same group for more than two years consecutive

(c) The Mysore Co-operative Institute while forwarding its view on the Report of the Committee have expressed that the Registrar shall maintain a Register of certified auditors, the Societies being allowed to choose any auditor on the list and fix his remuneration also that the audit fees are to be levied only from societies whose working capital is ~~more than~~ or exceeds Rs 10000/- on a scale 25% less than that recommended by the Committee, the audit of rural Societies being conducted by the Department as hitherto. The Director Rajendra Co-operative Society Mysore also plead for a reduction of rates and suggest that the scale should be recommendatory and not obligatory.

(d) The proposals of the Registrar to appoint a panel of certified auditors and depute them to several parts of Societies to conduct the audit and to recover the fees payable to the auditors from the Societies on the scale suggested by the Committee are for orders... Sd/-

28/5/39

(b) Audit of Societies is a Statutory

WD 0417—GPB—30,000—8-9-36

Serial No.

duty cost on the Registrar and under S 17 of the Regn he is required to conduct the audit himself or to authorise some other person to conduct it. According to the present practice the majority of the primary societies in the State are audited by Cooperative Inspectors and Provincial and Central Banks and Urban Credit Societies with a working Capital of Rs 5000/- and above are getting their accounts audited by Certified Auditors selected by them from a list approved by the Registrar. The Committee recommend no change in regard to societies whose working Capital is less than Rs 5000/-. The number of societies the working capital of which is or exceeds Rs 5000/- is stated to be 300. The Committee observe that the auditors who at present audit the accounts of these societies are not possessed of sufficient independence to be able to give an unbiased opinion about the amounts of their remuneration and their chances of reappointment as

Serial No.

auditors depend upon the good grace of the directors who appoint them. In order to remove this defect and also to conform more nearly to the requirement of the law that the Auditor shd be a person "authorised" by the Registrar the Committee suggest that the latter should be empowered to appoint ~~a~~ Auditors in consultation with the Societies concerned and to fix their remuneration on a sliding scale subject to a maximum of Rs 350/- in any individual case. The Registrar however thinks that prior consultation of the Societies concerned is neither practicable nor necessary. His proposal is to ~~form a central fund to which will be credited contributions for Societies levied according to the scale recommended by the Committee subject to a maximum of Rs 300/- in each case. He estimates the receipts at Rs 25000/ per annum.~~ group the big societies in such a way that the amounts of audit fees

WD 6417--GDH—30,000-8-9-36

which may be collected for each group according to the scale fixed by the Committee is between Rs 1000 and Rs 1500 per annum. To each of these groups will be appointed an Auditor who will be required to conduct continuous audit and no group will have the same Auditor for more than 2 yrs consecutively. The Regr also suggests that the maximum fee recoverable for any institution may be fixed at Rs 200/-

7) It seems to me that the proposals of the Registrar are well considered and may be approved The proposals do not involve any amendment of the law.

8) Have you any more detailed information as to the number of Societies that will have to be audited, the amounts that can be levied from them, and the payt that can be made to each auditor?

Rec'd Secy 29.5.37

GENERAL SECRETARIAT
1 - JUNE 1937
2788

Nil 24/6

Secy 11.6.37

9) No information is available here about the Statistical Officer referring to the same is also probable

29/6/37

10) Issue

Secy 29.6.37

TYPE 20 JU GEN

Appointment of Certified auditors

4795 / 1091

General and Revenue Secretariat — 6·S. File No. 11 of 1936. [App. F. III—2

Serial No.	
128.	To. The Registrar of Bs. D 7. 1-7-37

Requests him to furnish ~~to~~ ~~from~~ detail information as to the number of Societies to be audited, the amounts to be levied from them, & the payment to be made to each auditor

Letter No 1361 dated the 26th aug 1937 from the Registrar Co. furnishing the information called for

The Registrar reports that there are 301 Societies with a working capital of more than Rs 5000/- The amount realisable according to the scale fixed by the Committee is Rs 25,092/- The auditors are proposed to be given a remuneration from Rs 1000/ to Rs 1500/- About 20 auditors are to be appointed and the period required to audit the accounts of Societies in each group may come to about six months.. auditors

12) The proposals of the Registrar to appoint/ ~~each in the pay of an auditor for every 15 Societies~~ and fix their remuneration are for orders. Laid with reference to Para 8 above

Sd/ 29/8/37

Refer — Para 8
Secy (C.S.G.)

Sd/ 1.9.37

13) The proposals of the Committee may be approved for the reasons set forth in para 6 above From the statement now furnished by the Registrar

NOTE—Contn. Sheet.

WD 0417—GPB—80,000—8-9-36

1 - JULY 1937 DEVELOPMENT BRANCH

(Appointment of Certified Auditors.

1091

C.S. File No. 11 of 1936. | General and Revenue Secretariat

Serial No.

It will be seen that there are 307 societies with a working capital of Rs 5000/- & more, and the audit fees payable where amount to more than Rs 25000/- Even if the rate of fee is reduced by 20 p.c., the total would be Rs 20000/-

It should be possible to have a panel of 30 certified auditors under the control of the Registrar and to be deputed by him in rotation for conducting the audit of several societies, the latter having no voice either in selection or remuneration. This would secure the desired independence of the auditor. The burden on the societies would also be equitable, as the fees chargeable would be on a sliding scale, according to the transactions and net profits of a society. Even if 30 auditors are employed in a year (as indicated in para 11 of the enclosed explanatory note) their total remuneration each ranging from Rs 700 to 800 p.a. would be a comparatively insignificant item to the societies.

OFFICE OF THE SECOND MEMBER OF COUNCIL - SEPT 1937 NO 913

4.9.37

(Member)

(4) I agree. A draft G.O. might be put up 6/9/37

6-9-37 6-9-37

1091 Appt of certified auditors for Co-op Societies

General and Revenue Secretariat 61 File No. 11 of 1936 [App. F. III—2

Serial No.

Chapter IX

15) Draft G.O subs for appn para - 14

20/9/37

16) Secy (L.S.G.) 29.9.37

SECY. LOCAL SELF GOVT. 30 SEP. 1937 GOVT. OF MYSORE.

OFFICE OF THE SECOND MEMBER OF COUNCIL. 30 SEPT. 1937 NO 2580

30/9/37

17) II member 30.9.37

18) Do Spl Secy 1/10/37

TYPING SECTION 1 OCT 1937 GENL SECT. GOVT.

19) D/tas approved by member may issue

2/10/37

20) Issue 6.10.37

G.O. No. D 2849 dated 8/10/37 laying rules on the question of abbreviating audits of Co-operative Societies

Letter No 3788 dated the 18th Nov 1937 from the Registrar C.S. forwarding a cheque for the charges of audit of Co-operative Societies

Dr. C

28.00 (1937)

NOTE.—Contin. Sheet. 206

WD 0417 1 GPB—30/100—8-9-36

Rule re the levy of audit fees
1091/√2686 3226 Govt. Press
P

65 File No. 11 of 1936 | General and Revenue Secretariat

Serial No.

and requesting early orders in the matter & early
action to give effect to the above para 1 & 2 of

21) The present rule re the levy of audit fee
is as follows :-

Rule 22 - Every society shall be liable to pay
such audit fees as the Registrar may prescribe.

The proposed rule is subdivided into 3 clauses
the first clause authorising the Registrar to levy fees from
societies according to the scale fixed by Govt. the second
clause exempting particular society or class of societies
from payment of prescribed fee partly or wholly
for such period as is necessary in each case and
the third depicting the mode of recovery of the fees.

22) Oft notice after publishing the draft rule
and calling for objections is made for consideration
The Law Section may perhaps be consulted re the
suitability of the draft rule proposed by the Registrar.

23) For remarks.

26/11/36

Asst. Secy. Law Section
45/C

16/11/36

166
Law
BKR
27.11.36

24) (P.U.A) The Registrar makes certain proposals
that he may be given powers to exempt a particular
society or particular classes of societies from
payment of the audit fee either wholly or

Serial No.

in part. It is a matter for consideration whether this question has not to be decided, before draft rules, ~~are~~ framed ~~bearing~~, on the basis of the Registrar ~~of~~ having such powers, are ~~Consid~~ taken up for scrutiny.

BNR
30.11.37

Asst. Secy
Director
UTC

25) The Registrar proposes amount to some exceptional type of gauging the ability of ~~the~~ societies to pay transit fee on the basis of their transactions or turn-over whereas the G.O. of 8-10-37 (D) adopted a pro rata basis on the working Capital. But this leniency is required to be extended to only a few societies, under the proviso clause (2) of Rule 22. This may perhaps be accepted, the general principle of levying fee on the basis of capital being applicable in all general cases under the proposed Clause (1).

26) Clause (3) may also be accepted.

27) The Law Section will be consulted after orders on the Registrar proposals are passed.

1/12

Secy L&G)

SECY LOCAL SELF GOVT
1. DEC. 1937
GOVT OF MYSORE.

NOTE—Contn. Sheet.

WD 0284—GPB—30,000—13-9-37

Levy of amount per from Cooperative Societies

V64

bs File No. 11 of 1936. | General and Revenue Secretariat

28) The Reps proposes may be approved

Dr
21237
16
2/12

(11 members)

OFFICE OF THE SECOND MEMBER OF COUNCIL. 3 DEC. 1937 NO 4229

29) Recd 6/12/37

Dr
6.12.37
16
6

30) Now that the principles of exemption have with Societies have been approved the draft notifications may perhaps be issued after verification of the draft rules by the Law Section Ld

Sec Off 7/12/37 31) Asst Secy (Law) 16 17/12

32) The proposed rules and the draft notification seem to be all right.

33) I would only suggest that the word 'in' may be substituted for the word 'at' after the word 'may' in Sub-rule (2)

BKR 14.12.37

Asst Secy Dept for W.C.

34) Draft notification put up

Secy (L&G) 35) Done 16 14/12 Dr 15/12 16 15/12

2686 ~~3915~~ ~~4615~~
3774

General and Revenue Secretariat 65 File No. 11 of 1936. [App. F. III—2

Serial No.	
	To the Compiler. Mysore Gazette. D 4630. 27-12-37
216	Notifn draft rule for the levy of audit fees from Cooperative Societies.
	Copy to Registrar of C.S. D 4631. 27-12-37
Sent to file 1378/35	
233	Letter from the Secy Honnyalu Credit Society, Talakallappa Nagappa that the scale recommended is 50% etc
236	Letter dated 18-1-38 from the Hony Secretary of Govt Cooperative Societies forwarding an extract of the proceedings of the Board meeting of the Society in connection with the draft rule published for the levy of audit fee.
	38) Submitted with the file for perusal. Any objection will be considered together after the 15th March 38
	26/1/38
	26-1-38.
Sent to B file 1378	
	263 Letter dated 20/2/38 from the Secy. Nagari Coop Society representing that the Scale recommended of audit fee of Rs. 50 is excessive and may be reduced
	37) Submitted with the file for perusal.
	24/2/38
	38) Only three societies, noted against Sls. 233, 236 & 263 above, have sent their objections. Their main argument is that the scale of fees prescribed in the G.O. would be hit them

NOTE—Contn. Sheet.

WD 0284—GPB—30,000—13-9-37

land. But the modification proposed to provide for just such cases, in giving discretion to the Registrar to make an exception in these cases. The objection therefore loses its point.

3:) As the draft amendment was published in the Gazette of 6-1-38, the period of two months is over. This may be put up after 6.3.38.

24/2

Letter No 1093 dated 5/3/38 from the Secy Bellary City Coop. Bank forwarding their objections to the proposed rule

Letter No 1146 dated 7-3-38 from the Secy Sri Venkatramana Coop Society Ltd Mysore forwarding their suggestions on the rule

4:) A Statement containing the objections of several societies is placed below for perusal

Page 5

The more important of the objections are

1) that the scales fixed by Govt is very high and may be reduced by 50%.

2) That the maximum be fixed at Rs 250/- instead of Rs 350/-

Serial No.

3) that the amount of fees may be made payable only after the meeting of the general body

4) that the existing system of selection of the auditor from the panel, by the society be continued

5) that the reserve fund and other similar funds should not be included in the working capital as they are not generally used as working capital

6) As regards the scale of fees it is noted that the same was recommended by the Committee and after consideration was adopted by the Government when the decision had appeared in the letter of the 3rd March 1937 that the maximum be fixed at Rs.300/-. It is however stated that the societies in the two cities in Bangalore & Mysore and urban areas, are getting their accounts audited by certified auditors at a sufficiently (+ + worth) Govt. than they have to pay now under the existing orders. The accounts of societies with a working capital below Rs 5000/- are audited by the departmental staff and exemption to societies which are unable to pay the fee, etc is provided for in the rules. It is for consideration and orders whether the scale may be slightly reduced providing however for a minimum of Rs 25/- and a maximum of Rs 300/- in view of the representation made that the fees payable

ref. 7

otherwise

maximum may be reduced to Rs 250/- as it is proposed to accept 5 per cent annual fees for this sum.

WD 0284—GPB—30,000—13-8-37

is very much higher

(5) In the rule now under consideration it is stated that the audit fee will be payable within a fortnight from the date of completion of the audit. Representation is however made that fee be made payable after the meeting of the general body. According to the existing rules and practice the appointment of the auditor and the payment of remuneration are subject to the vote of the general body. As per the proposed rule not only the power of the report of the auditor but also the annual payable to the auditor is taken away from the general body and the latter becomes a non-votable item. Moreover the remuneration to the auditor is now paid only after the accounts are passed by the general body and not before it. The general body must, sufficiently long after the accounts are audited - the earliest being three months generally. The annual report is placed before the general body and is subject to its criticism and it is only after the scrutiny by the general body the report will be adopted. If necessary such modifications as they deem fit. The present rule, which demands the payment of fee long before the accounts are adopted - especially

Serial No.

when the auditor's report is subject to the comments of the general body — seems to curtail the powers of that body from even commenting upon the report, as no useful purpose will be achieved by such comment after the payment has been made to the auditor. It is therefore for consideration whether the payment of fee for the audit of the accounts be made only after the general body passes the report with its own observations or otherwise. and not earlier.

This may be approved

5) The question of selection of the auditor by the general body or his appointment by the registrar has been dealt with before and the opinion of the registrar in the matter has been accepted. It is for order whether it is necessary to reopen the question.

Need not be reopened

5a) As regards the inclusion or otherwise of the Reserve fund and such other funds while calculating the working capital wherein the audit fee have to be charged. it is felt that the reserve fund and such other funds (Bad Debt reserve fund, Dividend equalisation fund Rebate fund etc) which are formed out of the net profits of the society and items like Staff Provident fund etc are generally held in liquid

NOTE—Contn. Sheet.

WD 0284—GPB—30,000—13-8-37

4615 ∫ 4983 ∫ 4984

Appt of Auditors to Cs. and levy of fees for audit

bs File No.	11	of 1936.	General and Revenue Secretariat

assets for being made available either at call or at short notice, or invested in the properties owned by the Society (such as buildings &c) with the special sanction of the Registrar and which ~~are~~ not therefore be available for working or circulating Capital ~~are also excluded from the~~ demand. The Registrar has however included this item in his notification issued to Cooperative Societies. It is for consideration and orders whether it is advisable to include such funds - which are not available for circulation - in the working capital for calculating the ~~fees~~ ~~payable~~ ~~by Societies~~.

Flag A

may be left-out as account not yet made up as on working capital.

53) The draft rule published is flagged (L) in the file and the suggestions now received are for consideration with reference to the draft rule Subject for orders

11/3/38

54) Govt. have already agreed, concurring with the views of the Committee of the Regr. that the Societies need not have any voice in appointing the Auditors. This question need not, perhaps, be reopened.

agree

55) Regarding the scale of fees, the Regr. has proposed a maximum of

Certified Auditors for Cooperative Societies

General and Revenue Secretariat | C.S. File No. (1) of 193 6. | [App. F. III—2

Serial No.

SECOND MEETING
14 MAR 1938
No. 6792

(2) maximum may be reduced to Rs 250/- as it is proper to secure good auditors even if it is some time the Registrar has discretion to reduce it in special cases. Sm

I see no objection to the fee being made payable after the general body meeting is held. Though the general body has to vote the expenditure, it is according to the approved scale, and the passing will be more or less nominal. There does not seem to be any reason to withholding payment till such time as the Audit Report is considered by the general body. The general body has to scrutinise the working of the Society in the light of facts revealed by the Audit, and need not sit in judgment over the work of the Auditor. The Board may decide as it is in this respect

NOTE—Contn. Sheet.

WD 0284—GPB—80,000—13-8-37

Rs 300/-, according to the G.O. the maximum comes to Rs 350/-. The question seems to be one where the smaller societies require some relief,—the difference of Rs 50/- between the two maxima will not hit the concerned societies hard as they would be able to stand the fees. Regarding the smaller societies (the first two proposed in the G.O.) some reduction may perhaps be made.

(3) The contention that the audit fees should be made payable after the general body meets does not seem to be tenable. Though the general body has to vote the expenditure, it is according to the approved scale, and the passing will be more or less nominal. There does not seem to be any reason to withholding payment till such time as the Audit Report is considered by the general body. The general body has to scrutinise the working of the Society in the light of facts revealed by the Audit, and need not sit in judgment over the work of the Auditor. The Board may decide as it is in this respect

Secy to Govt. (Co-operative)

Secy to Govt. (Co-operative)

Secy to Govt. (Co-operative)

File No. of 193 .

General and Revenue Secretariat

64) The papers may be referred unofficially to the Legal for opinion on the objections raised by the societies.

nm

No.27879/37-38 dt 22-3-1938 21/3/38

65) Forwarded with compliments to the registrar of coop societies in mysore.

for Secretary

Legal Section

L.S.G.

21.3.38

Office of the Registrar of Co-operative Societies
23 MAR 1938
No. 6588

No.7608 es dt 24.3.38.

66/3

Returned with compliments to the Secretary, L.S.G. Department, Bangalore.

66) 1. The maximum audit fees payable by societies may be fixed at Rs 250.

67) 2. This reduction of the maximum does not however afford any relief to smaller societies. No doubt the proposed Rule 22(2) empowers the Registrar to remit in whole or in part the audit fee payable by any society or any class of societies. But to minimise the number of applications from societies for remission, it is perhaps desirable to reduce the scale of fees laid down in the G.C. dated 7/8th October 1937. From enquiries made by me during the last two months in connection with the representations made to me in this respect, I find that the present scale of fees for audit will entail an expenditure on the societies very much more than what they are paying to the auditors at present. If Government

Levy of audit fee from Co-operatives
J 5423

Serial No.

agree with me in this respect, I shall submit separate proposals for revising the scale; but the revision of the scale and the reduction of the maximum need not stand in the way of passing the proposed rules.

68) Another point raised in the objections is about the time of paying the audit fee. It is the Registrar that appoints the Auditor and not the General Body of the society and it therefore stands to reason that the fee should be paid as soon as the audit is completed and not postponed until the general meeting is held. The proposed Rule No.22(3) may therefore stand.

Early orders may kindly be passed as Audit Circles have to be formed for the audit of accounts of societies for the year 38-39.

Registrar

24/3/38

69) (I member)

25.3.38

70) Yes. It is not the intention to impose any additional liability on the auditor. Clarification will be issued.

OFFICE OF THE SECOND MEMBER OF COUNCIL
25 MAR 1938
No. 7105

71) 26/3/38

72) Draft Notification publishing the rule and a draft letter to the Registrar are submitted

2/4/38

73) Secy (A.S.G.)

74) Issue

2873

NOTE—Contn. Sheet.

WD 0284—GPB—30,000—13-8-37

Scale of fees to be levied in the audit of accounts of C.S. 5 6317 of C.S.

C 6, File No. 11 of 1936. General and Revenue Secretariat

No: D 8211 of 25-4-38. The Comptroller & C. 255.
Notifies certain rule for the existing 4th Sub-Section of rule 22 in regard to the levy of audit fees from C. oper. Societies.

No: D 8211 of 25.4.38 The Registrar C.S.
2nd Copy of the above

No 8224 dated 26/4/38 to the Registrar calling for views & returns on the scale of audit fees

GEN. REVENUE SECRETARIAT
1938
DEPARTMENT

Letter No 9/50 dated 5/5/38 from the Registrar C.S. forwarding returns & scales of fees to be levied in the audit of accounts of C.S.

Submitted for orders with reference to Para 70 above

9/5/38

The rates now suggested may perhaps be a little. They are earlier than those suggested first (N.D.) in the G.O.

9.5.38

(Secy L.S.G.)

10.5.38

(II member)

11/5/38

11/5

OFFICE
SECOND MEMBER
10 MAY 1938
No. 8477

Rule 22

6317

General and Revenue Secretariat — G.S. File No. 11 of 1936 — [App. F. III—2

Serial No.	
	Draft G.O is submitted for approval 12/5/38 Issued 12/5
	G.O. No D 8661 dated 17-5-38 revising the scale of court fees. It is submitted that certain errors have crept in the notification dated 25/4/38 and the G.O. dated 17/5/38. By oversight Dft of errata are submitted for approval. I regret the mistake and request to be excused 27/5/38 Issued 27/5
263	Issued D 9099 dt 2-6-38 making corrections in G.O. No D 8661/CS 11-36-260 dt 17-5-38.
	Issued D 9100/CS 11-36-264 dt 2-6-38 making certain corrections in D 8211/CS 11-36-255 dt 25-4-38.

TYPING SECTION 28 MAY 1933 GEN. & REV. SECTT.

GENERAL REVENUE DEVELOPMENT BRANCH

NOTE—Contn. Sheet.

WD 0284—GPB—30,000—13-8-37

Statement of Objects etc. to the framing of Rule 22

---

1) Karnataka Cooperative Society Limited
Talakalkoppa

DNo 3774

(a) Praying that the scale be reduced by 50%.

(b) Election of the auditor on the panel of the Committee of Cooperative Societies

2) Gowri Cooperative Society Gowri Hassan Tq.

(a) Application of the rule to rural societies into small ~~Capital works~~ as a hardship to them.

(b) Audit of societies with a working capital below Rs 5000/- by the Departmental agency

(c) The fees be reduced by 50% ~~rate~~ in the case of rural societies

(d) The levy of the audit fees on the basis of working capital fixed on the working capital when no profits are ~~obtained~~ ~~made~~ The audit fees may be levied at 4% on the ~~profit~~ profits in the case of rural societies

3) Magadi Cooperative Society Ltd

(a) The scale of fee & the ~~Costing~~ costing to be borne by societies

(b) The society has been asking for account auditor at Rs 3 p/the case which has to be given as the scale now fixed

The rule if enforced will be a heavy charge on the meagre profits. Request that the maximum of the audit fee, in the case of societies with working capital of Rs 50000/- be fixed at Rs 50/-

4) The Bangalore City Cooperative Bank Ltd

The Bank is now paying Rs 200/- ~~apt~~ Rs 300/- which it has to pay as per rules and is thus incurring the Bank is now paying. The person selected by the Bank for audit are men of good ability & experience request that the maximum be kept at Rs 250/- Privilege of selecting their auditor be continue

auditor
a true / selected of this fund body is as independent
of the one to be chosen by the DCP

(5) Sri Krishnarajendra Cooperative Society Mysore

1) Remuneration - Scale is very heavy and should be reduced by half

2) Payment of fee should be made only after the general meeting

3) Reserve and other funds should not be included as working capital as they are not generally used as such. The definition working capital requires revision.

G. R. S. App. F. G. 3.

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

Scale of auditors to be levied under Co-op Societies

	Scale
1) Societies with a working Capital of or exceeding Rs 5000/- but not exceeding Rs 10000/-	8 annas per every 100 Rs of working Capital
2) " — Rs 10000/- but not exceeding Rs 20000/-	8 annas ~~per~~ Rs 100/- for the first Rs 10000/- ~~plus~~ ~~4~~ annas per Rs 100/- in excess of Rs 10000/-
3) " — Rs 20000/- but not exceeding Rs 500000/-	At the ~~abo~~ rate as in (2) upto Rs 20000/- plus 2 annas per Rs 100/- in excess of Rs 20000/-
4) " — Rs 500000/-	At rate as in (3) upto Rs 500000/- ~~plus~~ 1 anna per Rs 100/- in excess thereof subject to a maximum of Rs 350/-

(Page 157 of the Report)

WD 03603—GPB—15,000—8-7-35

No. 7201 C.S.

GOVERNMENT OF MYSORE

DEPARTMENT OF CO-OPERATION,

OFFICE OF THE REGISTRAR OF CO-OPERATIVE SOCIETIES IN MYSORE,

Telegraphic Address: "CO-OPERT" BANGALORE

C.S. 11-31-72

Dated, Bangalore, 3rd March 1937.

From

GULAM MOHIYUDDIN MEHKRI, ESQ., B.A., LL.B.,
Registrar of Co-operative Societies in Mysore,
Bangalore.

4795
5 MAR 1937
DEVELOPMENT BRANCH

To

M.Venkatesa Iyengar,Esq.,M.A.,
General Secretary to the Government
of Mysore, Bangalore.

Sir,

I have the honour to invite reference to the recommendation of the Co-operative Enquiry Committee on page 156 of the Report, re: the vesting of the full control of audit and of the paid staff therefor with the Registrar and to state that audit being a statutory duty, the responsibility to ensure an yearly audit rests with Government through the Registrar and under Section 17 of the Mysore Co-operative Societies' Regulation, the Registrar is -- empowered either to conduct the audit himself or to authorise some other person to conduct it on his behalf. The practice after I took charge of the Department has been to select a few Auditors who, in my opinion, are competent to audit the accounts of Co-operative Societies and form a panel of them, the societies whose working capital exceeds Rs.5,000 and who under the - Government Order No.I.C.6492-6563/C.S.34-23-11 dated 30th March 1925 are - required to get their accounts audited by Certified Auditors, having to select one from such a panel. As even this method made the Auditor dependent for his appointment and his remuneration on the good grace of the Directors, it was hard to expect that such audits would be quite as independent, as they ought to be and that the Auditor would not feel himself under obligation to the Directors who appointed him and who had a large voice in the determination of his remuneration and his further appointment as Auditor of the - society. Further the Department had no control over such audit.

To obviate this difficulty, I propose that about 300 societies which come under this class required to be audited by Certified Auditors under the above orders of Government, should be decided into convenient groups and about 10 to 15 Auditors appointed to conduct continuous audit of each such group, giving them a remuneration ranging between Rs.1,000 to Rs.1,500, - according to the scale suggested by the Committee. As I expect,about Twenty Five Thousand rupees will be recovered in the shape of fees, as per scale

P.T.O.

scale laid down, I do not see any difficulty in maintaining the necessary number of Auditors and get the accounts audited by them periodically and in time to enable the societies to hold their general meetings before the first quarter of the subsequent year is over. As this step may cause some dissatisfaction to a few big Urban Societies, which have been paying a smaller remuneration to the Auditors, selected by themselves than they have to pay under the prescribed scale, a maximum fee of Rs.300 has been fixed.

The Committee have recommended that in the appointment of Auditors by the Registrar, the societies concerned, should be consulted. This is, in my opinion, neither practicable nor necessary since under the Regulation the Registrar is responsible for all external audit. Besides I have proposed an Auditor for each group of societies and it may very likely happen that all the societies comprising the group may not consent to have that Auditor, if they have to be consulted in the selection also. I therefore recommend that the Registrar may be enabled to engage a panel of Certified Auditors and depute them to the several groups receiving fees fixed by the Registrar which would include their travelling allowances, as per scale suggested by the Committee. On receipt of orders of Government, action will be taken for the appointment of Certified Auditors, on the lines above stated, care being taken to see that the same Auditor is not appointed to audit the accounts of the same group for more than two years consecutively

I may add in this connection that this scheme has met with the approval of outside opinion as well as some of the leading Certified Auditors also.

GENERAL SECRETARY. 4 MAR 1937

I have the honour to be,
Sir,
Your most obedient servant,

M. S. [illegible]
Registrar.

L.S.1/3.

Appendix F G—1]

SUBJECT .....

.....

.....

Section C.S.

File No. 11-36

Serial No. 128

No. D 7

Diary No. of letter replied to.....

To

The Registrar of C.S.

Sir

With reference to your letter No 7201 dated 3/3/37 in regard to the appointment of certified auditors to audit the accounts of Co-operative Societies in pursuance of the recommendations of the Committee on Co-operation I am directed to request you to furnish the detailed information as to the number of Societies that would have to be audited the amounts that can be realised from ~~those Societies~~ them and the payment that can be made to each auditor out of the fees so collected I have etc

sd
29.6.37
for Secretary

General and Revenue Secretariat

( )

the 193 .

Date of issue 1-7-37

Signed by M. K. Subba Rao

List of enclosures.....

Copied by W. 30/7

Examined by.....

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No. D7/ 85 11-36-128. *Bangalore, Dated,* 30th June 1937

From

The *General Secretary to the Government of His Highness the Maharaja of Mysore.*

To

The Registrar of Cooperative Societies in Mysore,
Bangalore.

Sir,

With reference to your letter No.7201 dated 3rd March 1937 in regard to the appointment of certified auditors to audit the accounts of Cooperative Societies in pursuance of the recommendations of the Committee on Cooperation, I am directed to request you to kindly furnish detailed information as to the number of Societies that would have to be audited, the amounts that can be levied from them and the payment that can be made to each auditor out of the fees so collected.

I have the honour to be,
Sir,
Your most obedient servant,

For General Secretary to Govern

mk.

GEN. & REV. RECDS. BRANCH
25 AUG. 1937
DEVELOPMENT BRANCH

GOVERNMENT OF MYSORE.

No. ...N...1361 C. S.
Ell.1.

Telegraphic Address:
"CO-OPERT"
Bangalore

C.S. 11-36-156

DEPARTMENT OF CO-OPERATION.

OFFICE OF THE REGISTRAR OF CO-OPERATIVE SOCIETIES IN MYSORE.

Dated Bangalore, 24.....August...193 7.

10 91

LOCAL SELF GOVT
28
2 AUG. 1937
GOVT OF MYSORE

FROM

M. ABDUL HUKH, Esq., B.A.,
Registrar of Co-operative Societies in Mysore,
BANGALORE.

To

The Secretary to the Government of Mysore,
Local Self Government Department, Bangalore.

Sir,

With reference to letter No.D.7/C.S.11-36-128 dated 1st July 1937 from the General Secretary to Government calling for definite information in connection with the proposed formation of Audit Circles as recommended by the Co-operative Enquiry Committee on pages -- 156-157 of their Report, I have the honour to state as follows:-

There are at present 301 Co-operative Societies in the State with working capital exceeding Rs.5,000/-. A statement showing the number of societies in each District in each of the four classes as defined on page 157 of the Committee's Report and the amount of audit fees leviable from them calculated in accordance with the scale proposed by the Co-operative Committee is enclosed herewith. According to this statement, a sum of Rs.25,092-10-0 can be levied from the societies in question.

As regards the payment that can be made to each Auditor, I invite kind reference to my letter No.7201 dated 3rd March 1937 wherein it is proposed that the Auditors may be given remuneration ranging from Rs.1,000/- to Rs.1,500/- each according to the scale prescribed by the Committee. I may mention here that about 20 Auditors may be required for the audit work and that the period required to audit the accounts of societies in each group may come to about six months.

I have the honour to be,
Sir,
Your most obedient servant,

Registrar.

L.S.23/8.

Statement showing Audit fees leviable from Co-operative Societies in accordance with the scale proposed by the Co-operative Enquiry Committee on page 157 of their Report.

District War Analysis.

District.	Working capital of societies																Total.			
	Exceeding Rs.5000 but not exceeding Rs.10,000/- Class I.				Exceeding Rs.10000 but not exceeding Rs.20,000/- Class II.				Exceeding Rs.20000 but not exceeding Rs.50,000/- Class III.				Exceeding Rs.50,000 Class IV.							
	No.of Societies.	Amount.			No.of Societies.	Amount.			No.of Societies.	Amount.			No.of societies.	Amount.			No.of societies.	Amount.		
Bangalore ..	17	609	8	0	11	670	0	0	21	1,949	14	0	20	4,371	7	0	69	7,600	13	0
Kolar ..	8	292	8	0	5	293	4	0	7	609	14	0	5	764	6	0	25	1,960	0	0
Kadur ..	13	838	8	0	8	477	0	0	7	608	0	0	4	492	14	0	32	2,416	6	0
Hassan ..	9	360	0	0	7	392	0	0	5	433	0	0	3	427	4	0	24	1,612	4	0
Chitaldrug ..	8	333	8	0	5	305	4	0	1	85	0	0	..	..			14	723	12	0
Shimoga ..	14	512	0	0	7	432	8	0	6	550	12	0	3	575	0	0	30	2,070	4	0
Tumkur ..	14	513	0	0	16	1,031	0	0	8	727	6	0	7	983	15	0	45	3,255	5	0
Mysore ..	14	497	0	0	24	1,466	0	0	10	881	6	0	14	2,609	8	0	62	5,453	14	0
Total ..	97	3,956	0	0	83	5,067	0	0	65	5,845	4	0	56	10,224	6	0	301	25,092-10-0		

Registrar.

L.S.23/8.

5 Copies

D 2849 / C.S 11-36-181.

8-10-37

(Sd) M.K. Subba Rao

Proceedings of the Govt. of His Highness the Maharaja of Mysore.

*****

R e a d:

Chapter IX of the Report of the Committee on Co-operation in Mysore, 1936 regarding the audit of the accounts of co-operative societies.

2. Correspondence ending with letter No. 1361 C.S. dated 24th August 1937 from the Registrar of Co-operative Societies forwarding his opinion on the recommendations of the Committee.

*****

ORDER NO. D 2849/CS 11-36-181

Dated Bangalore 8/5 October 1937.

According to existing practice the provincial and central banks and urban credit societies with a working capital of Rs.5,000 and above are required to get their accounts audited by certified auditors selected by them from a list approved by the Registrar. The Committee observe that this practice of leaving the final choice of the auditors to the Societies themselves is not calculated to ensure independence on the part of the auditors. They also observe that it is not in strict conformity with the law, which requires that the auditor should be a person " authorised " by the Registrar by general or special - order.

In order to improve the system of audit by certified auditors the Committee have made the following recommendations:-

"Since the law vests in Government the undivided responsibility for audit, the control of audit as a whole and of the paid staff therefor must be with the Registrar.

" The accounts of societies having a working capital of Rs.5,000 and above should be audited through certified auditors authorised by the Registrar after consultation with the society concerned.

" The Registrar should fix the remuneration of the auditors selected on a sliding scale based on the transactions, working capital, and net profits of each society. Each auditor will be assigned a certain number of societies. It is desirable that the same person should not audit a society's accounts for more than two years consecutively.

"The societies so audited should be required to make contributions towards the cost according to the scale noted below:-

1.	For Societies with a working capital of or exceeding Rs.5,000 but not exceeding Rs.10,000.	Eight annas per hundred rupees of the working capital.
2.	For Societies with a working capital exceeding Rs.10,000 but not exceeding Rs.20,000	Eight annas per hundred rupees for the first Rs.10,000 plus 4 annas per hundred rupees of working capital in excess of Rs.10 thousand.
3.	For Societies with a working capital exceeding Rs.20,000 but not exceeding Rs.50,000	At the above rate up to Rs.20,000 plus 2 annas per hundred rupees of working capital in excess of Rs.20,000.

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4. For Societies with a working capital of over Rs.50,000.	At the above rate up to Rs.50,000 plus 1 anna per hundred rupees of working capital in excess thereof, subject to a maximum of Rs.350.

N.B. In addition any out-of-pocket expenses incurred in the way of cost of travelling may be given to the Auditor.

6 No alteration is required in the arrangement by which a few of the large rural societies are having their accounts audited in detail by competent local auditors and accountants.

"Banks and societies must pay the cost of their own separate audits."

The Registrar is in agreement with the recommendations of the Committee but suggests that he need not be required to consult the societies concerned before selecting auditors. In his opinion, it is undesirable to permit a society to have a voice in the appointment of its auditor. He also considers that ~~the course suggested by the Committee cannot be worked in practice~~ it would be difficult in practice to consult all the Societies concerned, as ~~for~~, under the new arrangement, there ~~will~~ would be one auditor for a group of societies situated in a locality or a compact area, and it is not unlikely that an auditor ~~who is~~ might not be acceptable to some societies in the group ~~will be~~ would found ~~un~~acceptable to other societies might not be in the same group.

Government agree with the Registrar that Co-operative institutions need not be consulted in the selection of auditors. Subject to this modification the recommendations of the Committee are

are accepted. In making the selection the Registrar is requested to see that the same auditor is not appointed to audit the accounts of the same group of co-operative institutions for more than two consecutive years.

2.10.37

Secretary to Government,
L.S.G. Department.

To

The Registrar of Co-operative
Societies in Mysore.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE.

---

read;-

Chapter IX of the Report of the Committee on Co-operation in Mysore, 1936, regarding the audit of the accounts of co-operative societies.

2. Correspondence ending with letter No.1361/C.S. dated 24th August 1937 from the Registrar of Co-operative Societies forwarding his opinion on the recommendations of the Committee.

ORDER NO: D 2849/C.S. 11-36-181.

Dated, Bangalore, the 7th October 1937.

According to existing practice the provincial and central banks and urban credit societies with a working capital of Rs.5,000 and above are required to get their accounts audited by certified auditors selected by them from a list approved by the Regiatrar. The Committee observe that this practice of leaving the final choice of the auditors to the societies themselves is not calculated to ensure independence on the part of the auditors. They also observe that it is not in strict conformity with the law, which requires that the auditor should be a person "authorised" by the Registrar by general or special order.

In order to improve the system of audit by certified auditors the Committee have made the following recommendations:-

"Since the law vests in Government the undivided responsibility for audit, the control of audit as a whole and of the paid staff therefor must be with the Registrar.

"The accounts of societies having a working capital of Rs.5,000 and above should be audited through certified auditc authorised by the Registrar after consulation with the society concerned.

"The Registrar should fix the remuneration of the auditors selected on a sliding scale based on the transactions, working capital, and net profits of each society. Each Auditor will be assigned a certain number of societies. It is desirable

that the same person should not audit a society's accounts for more than two years consecutively.

"The societies so audited should be required to make contributions towards the cost according to the scale noted below:-

1. For Societies with a working capital of or exceeding Rs.5,000 but not exceeding Rs.10,000.	Eight annas per hundred rupees of the working capital.
2. For Societies with a working capital exceeding Rs.10,000 but not exceeding Rs.20,000.	Eight annas per hundred rupees for the first Rs.10,000 plus 4 annas per hundred rupess of working capital in excess of Rs.10,000.
3. For Societies with a working capital exceeding Rs.20,000 but not exceeding Rs.50,000.	At the above rate up to Rs.20,000 plus 2 annas per hundred rupees of working capital in excess of Rs.20,000.
4. For Societies with a working capital of over Rs.50,000.	At the above rate up to Rs.50,000 plus 1 anna per hundred rupees of working capital in excess of thereof, subject to a maximum of Rs.350/-.

N.B.- In addition any out-of-pocket expenses incurred in the way of cost of travelling may be given to the Auditor.

"No alteration is required in the arrangement by which a few of the large rural societies are having their accounts audited in detail by competent local auditors and accountants.

"Banks and Societies must pay the cost of their own separate audits.'

The Registrar is in agreement with the recommendations of the Committee but suggests that he need not be required to consult the Societies concerned before selecting auditors. In his opinion, it is undesirable to permit a Society to have a voice in the appointment of its auditor. He also considers that it would be difficult in practice to consult all the Societies concerned as under the new arrangement, there would be one auditor for a group of Societies situated in a locality or a compact area, and it is not unlikely that an auditor acceptable to some societies in the group might not

13

not be found acceptable to other Societies in the same group.

Government agree with the Registrar that Co-operative Institutions need not be consulted in the selection of auditors. Subject to this modification, the recommendations of the Committee are accepted. In making the selection the Registrar is requested to see that the same auditor is not appointed to audit the accounts of the same group of Co-operative Institutions for more than two consecutive years.

(Sd) P. H. Krishnadas
~~For~~ Secretary to Government,
L.S.G. Department.

To

The Registrar of Co-operative Societies in Mysore. 3

'Press Copy'

By order

Rumaan
for Secy to Govt
L.S.G. Dept

S.R.5

App. F VI G 10.

Sp. B. No. 13/Encl.

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS

16-10-37

G. O. No. D 2849/65 11-36-181 DATED 8th Octr 1937

May this be

i. printed ? Yes

ii. treated as a standing order ? Yes

iii. published in the Gazette English Part ? Yes

iv. translated ?
v. placed at the disposal of the press ?
iv. published in the Gazette Kannada Part ? } Yes.

Certified audited

Passes orders re the appointment of —— to audit the accounts of Co-operative institutions.

13.10.37

Sec
10/20/37

S. O.

Government of his highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. D. 2849—C. S. 11-36-181, dated 7—8th October 1937.

Certified Auditors.

Passes orders regarding the appointment of —— to audit the accounts of Co-operative Societies.

READ—

Chapter IX of the Report of the Committee on Co-operation in Mysore, 1936, regarding the audit of the accounts of Co-operative Societies.

2. Correspondence ending with letter No. 1361—C. S., dated 24th August 1937, from the Registrar of Co-operative Societies, forwarding his opinion on the recommendations of the Committee.

ORDER No. D. 2849—C. S. 11-36-181, DATED BANGALORE, THE 7—8TH OCTOBER 1937.

According to existing practice, the provincial and central banks and urban credit societies with a working capital of Rs. 5,000 and above are required to get their accounts audited by certified auditors selected by them from a list approved by the Registrar. The Committee observe that this practice of leaving the final choice of the auditors to the societies themselves is not calculated to ensure independence on the part of the auditors. They also observe that it is not in strict conformity with the law, which requires that the auditor should be a person "authorised" by the Registrar by general or special order.

2. In order to improve the system of audit by certified auditors, the Committee have made the following recommendations :—

"Since the law vests in Government, the undivided responsibility for audit, the control of audit as a whole and of the paid staff therefor must be with the Registrar.

"The accounts of societies having a working capital of Rs. 5,000 and above should be audited through certified auditors authorised by the Registrar, after consultation with the society concerned.

"The Registrar should fix the remuneration of the auditors selected on a sliding scale based on the transactions, working capital, and net profits of each society. Each auditor will be assigned a certain number of societies. It is desirable that the same person should not audit a society's accounts for more than two years consecutively.

"The societies so audited should be required to make contributions towards the cost according to the scale noted below :—

1.	For Societies with a working capital of or exceeding Rs. 5,000 but not exceeding Rs. 10,000.	Eight annas per hundred rupees of the working capital.
2.	For Societies with a working capital exceeding Rs. 10,000 but not exceeding Rs. 20,000.	Eight annas per hundred rupees for the first Rs. 10,000 plus four annas per hundred rupees of working capital in excess of Rs. 10,000.
3.	For Societies with a working capital exceeding Rs. 20,000 but not exceeding Rs. 50,000.	At the above rate up to Rs. 20,000 plus two annas per hundred rupees of working capital in excess of Rs. 20,000.
4.	For Societies with a working capital of over Rs. 50,000.	At the above rate up to Rs. 50,000 plus one anna per hundred rupees of working capital in excess thereof, subject to a maximum of Rs. 350.

N.B.—In addition any out of pocket expenses incurred in the way of cost of travelling may be given to the Auditor.

No. D. 2849—C. S. 11-36-181, DATED 7—8TH OCTOBER 1937.

"No alteration is required in the arrangement by which a few of the large rural societies are having their accounts audited in detail by competent local auditors and accountants.

"Banks and Societies must pay the cost of their own separate audits."

3. The Registrar is in agreement with the recommendations of the Committee but suggests that he need not be required to consult the societies concerned before selecting auditors. In his opinion, it is undesirable to permit a society to have a voice in the appointment of its auditor. He also considers that it would be difficult in practice to consult all the societies concerned as under the new arrangement, there would be one auditor for a group of societies situated in a locality or a compact area, and it is not unlikely that an auditor acceptable to some societies in the group might not be found acceptable to other societies in the same group.

4. Government agree with the Registrar that Co-operative Institutions need not be consulted in the selection of auditors. Subject to this modification, the recommendations of the Committee are accepted. In making the selection, the Registrar is requested to see that the same auditor is not appointed to audit the accounts of the same group of Co-operative Institutions for more than two consecutive years.

P. H. KRISHNA RAO,
Secretary to Government,
Local Self-Government Department.

To—The Registrar of Co-operative Societies in Mysore.

Exd.—C. K.

WD 640-GPB-525-20-10-37

No. ....5186.... C. S. Corl

GOVERNMENT OF MYSORE.

19 NOV 1937

DEPARTMENT OF CO-OPERATION.

OFFICE OF THE REGISTRAR OF CO-OPERATIVE SOCIETIES IN MYSORE.

Telegraphic Address: "CO-OPERT" Bangalore

Dated Bangalore, 18 November *1937.*

C.S. 11-36-206.

FROM

M. ABDUL HUKH, ESQ., B.A.,
Registrar of Co-operative Societies in Mysore,
BANGALORE.

SECY. LOCAL SELF GOVT. 19 NOV 1937 GOVT OF MYSORE

To

P.H.Krishna Rao, Esq., M.A.,
Secretary to the Government of Mysore,
Local Self Government Department, Bangalore.

Sir,

Adverting to Government Order No.D.2849/C.S.11-36-181 dated 7th October 1937 regarding the audit of accounts of Co-operative Societies, I have the honour to state that the existing Rule 22 of the Rules framed under the Mysore Co-operative Societies' Regulation empowers the Registrar to levy audit fees from societies. It does not empower the Registrar to exempt any society or a class of society from the operation of the Rule and the mode of recovery of the audit fees has not also been specified. The power of exemption is necessary in view of the fact that there is a larger number of rural societies having a total working capital of Rs.5,000/- and above and indebted to the Central Financing Institutions or Government. They have very few transactions in a year and have therefore very meagre income and as such are unable to pay the audit fee according to the scale laid down in the Government Order referred to above. Similarly special types of societies such as those for weavers and Adikarnatakas, primary Land Mortgage Societies, Societies for the marketing of agricultural produce, for the sale of seeds, manures and agricultural implements etc., have also to be exempted from the payment of the prescribed audit fees at the discretion of the Registrar who may fix such fee as is deemed necessary in such cases.

With a view to place the power of exemption and the mode of recovery of audit fees on a statutory basis, I would propose that the existing Rule 22 may be amended as follows:-

Rule 22. (1). Every society shall be liable to pay each year such audit fee as the Registrar may prescribe in

P.T.O.

in accordance with the scale, fixed by Government.

(2) The Registrar may in his discretion remit the whole or any part of the fee payable under Sub-Rule(1) by any particular society or by any particular class of societies for such time as is deemed necessary in each case.

(3) The audit fee levied under Sub Rule (1) shall be paid by the society to the Registrar within a fortnight from the date of completion of the audit and on failure to pay as aforesaid, it shall be recoverable in the manner specified in Section 45 of the Mysore Co-operative Societies' Act ~~Regulation~~.

Many societies have already held their annual general meetings for 1936-37 and have elected their auditors and fixed their remuneration for 1937-38 and it would not be proper to interfere at this stage. To enable me to give effect to the orders of Government from the year - 1938-39, I request that action may kindly be taken to approve . . . end ments to the Rule as proposed at an early date.

A copy of the Notification issued to Co-operative Societies, regarding the levy of audit fees is herewith submitted for the information of Government.

I have the honour to be,
Sir,
Your most obedient servant,

Registrar.

L.S.18/11.

OFFICE OF THE REGISTRAR OF CO-OPERATIVE SOCIETIES IN MYSORE

Dated Bangalore, November 1937.

NOTIFICATION No.

In exercise of the powers vested in the undersigned under Rule 22 of the Rules framed by Government under the Mysore Co-operative Societies' Regulation and Section 17 of the said Regulation, it is hereby notified for the information of all Co-operative Societies in the State that:

i. The accounts of all societies having a working capital of Rs.5000 and above shall be audited by Certified Auditors specially authorised by the Registrar for the purpose.

ii. The societies so audited shall pay the charges of such audit in accordance with the following scale:-

1. For societies with a working capital of or exceeding Rs.5,000 but not exceeding Rs.10,000/-	Eight annas per hundred rupees of the working capital.
2. For societies with a working capital exceeding - Rs.10,000 but not exceeding Rs.20,000/-	Eight annas per hundred rupees for the first Rs.10,000 plus 4 annas per hundred rupees of working capital in excess of Rs.10,000/-
3. For societies with a working capital exceeding - Rs.20,000 but not exceeding Rs.50,000/-	At the above rate up to - Rs.20,000 plus 2 anns per hundred rupees of working capital in excess of Rs.20,000/-
4. For societies with a working capital of over - - Rs.50,000/-	At the above rate up to - Rs.50,000 plus 1 anna per hundred rupees of working capital in excess thereof, subject to a maximum of Rs.35

N.B.- In addition, any out of pocket expenses incurred in the way of cost of travelling will also have to be paid, if so directed by the Registrar.

iii. These Rules will come into force with effect from the next Co-operative Account year (i.e., 1st January 1938 in the case of societies which have adopted the Calendar year as their official year and 1st July 1938 in the case of societies whose official year commences from 1st July each year.)

iv. Societies wishing to have their own separate audits must meet the cost of such separate audits.

v. The term working capital in this Notification means the aggregate of paid up share capital, loans from outside sources, deposits an

P.T.O.

deposits and Provident funds and other funds in the nature of - deposits and reserve fund, as on the last day of the year to which the audit relates.

Sd.- M.Abdul Hukh,
Registrar.

Copy.

Registrar, Co-operative Societies in Mysore.

Appendix F G—1]

SUBJECT .....

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Section 65

File No. 11-36

Serial No. 216-

No. D 4630

Diary No. of letter replied to.....

To

General and Revenue Secretariat

( )

the *193* .

Date of issue 27-12-37

Signed by Mr P. H. Krishna Rao

List of enclosures.....

Copied by .....

Examined by.....

Notification

In exercise of ~~the~~ the powers vested in them by Section 44 (2) (h) of the Mysore Co-operative Societies Regulation Act VII of 1918 as amended from time to time the Govt of H.H. the Maharaja of Mysore are pleased to publish for information of the public the following draft rule for the levy of audit fees from Co-operative Societies.

Any suggestions or objections to the proposed rule may be sent to the Secretary to Govt. L. S. G. Dept within two months from the date of publication of the draft rule in the Mysore Gazette after which the draft rule will be taken up for Consideration

Any suggestions received after the due date will not receive consideration

a Substitute for the existing rule 22 by the following

(Here enter the draft rule proposed in the P OD marked within brackets)

(with the necessary suggested by the Asst. Secy. Law Secs)

B.O

Sd/-
15/12
Secy. L.D.

To

16/12/11

The Compiler Weekly Gazette for publication in the Gazette in English and Kannada with the request that 25 Copies of the notification may be furnished to this office

Memo D 4631.

Copy of the above is forwarded with Compliments to the Registrar of Cl. for information with reference to his letter No 3788 dated the 18th Nov 3)

B.O

Sd/-
15/12
Secy. L.D.

16/12/11

D 4630/36-37 11-36-216

Government of His Highness the Maharaja of Mysore.
General and Revenue Secretariat,
Dated Bangalore 20th December 1937.
294

NOTIFICATION.

In exercise of the powers vested in them by section 44 (2) (h) of the Mysore Co-operative Socities Regulation VII of 1918 as amended from time to time the Government of His Highness the Maharaja of Mysore are pleased to publish for information of the public the following draft rule for the levy of audit fees from Co-operative Socities.

Any suggestions or objections to the proposed rule may be sent to the Secretary to Government, Local Self-Government Department within two months from the date of publication of the draft rule in the Mysore Gazette after which the draft rule will be taken up for consideration.

Any suggestion received after the due date will not receive consideration for the following existing rule 22:-

[Rule 22. (1) Every society shall be liable to pay each year such audit fee as the Registrar may prescribe in accordance with the scale, fixed by Government.

(2) The Registrar may in his discretion remit the whole or any part of the fee payable under Sub-Rule (1) by any particular society or by any particular class of socieities for such time as is deemed necessary in each case.

(3) The Audit fee levied under Sub Rule (1) shall be paid by the society to the Registrar within a fortnight from the date of completion of the audit and on failure to pay as aforesaid it shallbe recoverable in the manner specified in Section 45 of the Mysore Co-operative Socities' Regulation.]

By Order,

Sd/- P.H. Krishna Rao.
Secretary to Government,
L.S.G. Department.

To

The Compiler, Mysore Gazette, for publication in the Gazette in English and Kannada with the request that 25 copies of the notification may be forwarded to this office.

..3.10.

Memo No. D 4631. Bangalore, dated 20th December 1957.

Copy of the ~~above~~ foregoing is forwarded with compliments to the Registrar of Co-operative Socities for information with reference to his letter No.3788 dated the 18th November 1957.

By Order,

Secretary to Government,
L.S.G. Department.

LOCAL SELF-GOVERNMENT SECRETARIAT.

No. D. 4630—C. S. 11-36-216, dated 20—27th December 1937.

In exercise of the powers vested in them by Section 44 (2) (h) of the Mysore Co-operative Societies Act VII of 1918, as amended from time to time, the Government of His Highness the Maharaja of Mysore are pleased to publish for information of the public the following draft rule for the levy of audit fees from Co-operative Societies.

Any suggestions or objections to the proposed rule may be sent to the Secretary to Government, Local Self-Government Departments, within two months from the date of publication of the draft rule in the *Mysore Gazette*, after which the draft rule will be taken up for consideration.

Any suggestion received after the due date will not receive consideration.

Substitute the following for the existing Rule 22 :—

Rule 22. (1) Every Society shall be liable to pay each year such audit fee as the Registrar may prescribe in accordance with the scale fixed by Government.

(2) The Registrar may, in his discretion, remit the whole or any part of the fee payable under sub-rule (1) by any particular society or by any particular class of societies for such time as is deemed necessary in each case.

(3) The audit fee levied under sub-rule (1) shall be paid by the Society to the Registrar within a fortnight from the date of completion of the audit, and on failure to pay as aforesaid, it shall be recoverable in the manner specified in Section 45 of the Mysore Co-operative Societies' Act.

By Order,

P. H. KRISHNA RAO,

Secretary to Government,

Local Self-Government Department.

3774 C.S 11-36-233

ಹವ್ಯಕ ಕೋ-ಆಪರೇಟಿವ್ ಸೊಸೈಟಿ, ಲಿ-ಲಿಮಿಟೆಡ್.

ತಲಕಾಲಕೊಪ್ಪ. (ಸೊರಬ ತಾ. ಶಿವಮೊಗ್ಗ ಡಿ.)

ನಂಬರು 36 ತಾರೀಖು 12-1-1938

ಮೈಸೂರು ಸರ್ಕಾರದ ಸ್ಥಳೀಯ ಪ್ರಭಾಧಿಕಾರದ ಯಿಲಾಖಾ ಸೆಕ್ರಟೀಯವರಿಗೆ.

ಮೈಸೂರು ಸೆಳೆಲ್ ನಂ ಶಿ.4630.ಸಿ.ಯಸ್. 11-36-216 ತಾ 20-2-

ಡಿಶಂಬರ್ 1937 ಪ್ಲಾಶ್ರಕಟಿಸಿರುವ ಸಹಕಾರಸಂಘಗಳಿಗೆ ಸಬ್ಸಿಡ್ಯೆಡ್ ಆಡಿಟರವರುಗಳು ಲೆಕ್ಕಪತ್ರಗಳಿಗೆ ಮಾಡುವ ವಿಷಯದಲ್ಲಿ ವಿದ್ಯಾಯಕವಾದ ಕಾನೂನಿನಲ್ಲಿ ಈ ಕೆಳಗಿನ ಕಂಡಮೇರೆ ಬದಲಾವಣೆ ಯಾಗಬೇಕಾಗಿ.

ಪ್ರಾರ್ಥನೆ.

I ಸಹಕಾರಸಂಘಗಳರಿಜಿಸ್ಟ್ರಾರ್ ಸಾಹೇಬರವರ ನೋಟಿಫಿಕೇಷನ್ ನಂ $\frac{3790}{18-11-37}$ ರಲ್ಲಿ ತಿಳಿಸಿರುವಸ್ಕೀಲ್, (ಆಡಿಟರವರ ಫೀಜು) ವಿಷಯದಲ್ಲಿ ಈಗಿನ ಕಾಲಕ್ಕೆ ಅತಿದುಬಾರಿ. ಯಾಗುವದರಿಂದ ಪಟ್ರಿನ್ಯೋಲನಲ್ಲಿ ನಮ್ಮ ಅರ್ಧಭಾಗದಷ್ಟನ್ನು ಕಡಿಮೆ ಮಾಡಬಹುದಾಗಿ ಪ್ರಾರ್ಥಿಸುತ್ತೇವೆ.

II ಸಾರ್ವಜನಿಕರಿಂದ ಸಬ್ಸಿಡ್ಯೆ ಆದವರ ಲೀಸ್ಟ್‌ನಲ್ಲಿ ನಮೂದಿಸಲ್ಪಟ್ಟುವರ್ಗಕ್ಕೆ. ಯಾರನ್ನಾದರೂ ಆಯಾಯಸಂಘಕ್ಕೆ ಕಮಿಟಿಯವರು ನೇಮಿಸಿಕೊಳ್ಳುವಂತೆ ಯೂ ವಿದ್ಯುದ್ಧಡಿಯಾಗಬೇಕಾಗಿ ಅಕ್ಕರೆಯಿಂದ ಪ್ರಾರ್ಥಿಸಿಕೊಳ್ಳುತ್ತೇವೆ.

H Subbarao

PRESIDENT.
Havyaka Co-operative Society, Un-Ltd.
TALAKALAKOPPA. TO SORAB

LOCAL SELF GOVT. DEPT.
24 JAN
GOVT OF KARNATAKA

3915

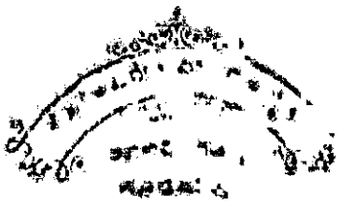
C.S. 11-36-236

[illegible]

[illegible]

[illegible]

ದಿನಾಂಕ 18-1-1938



ಕಾ.ಸಿ-1-1938ನೇ ಸಂಗ್ರಹಾಲಯ ಸಮಿತಿ ಸಭೆಯಲ್ಲಿ ಆಯ್ಕೆಯಾದ ಸದಸ್ಯರ ಹೆಸರುಗಳು :-

ಹೊಸದಾಗಿ ಸೇರಿಸಿಕೊಂಡವರು ಸಭೆಗೆ ಬಂದಿರುವುದಿಲ್ಲ :-

ಇವರಲ್ಲಿ ಸಂಗ್ರಹಾಲಯ ಸಂರಕ್ಷಣಾಲಯದ ಸದಸ್ಯರಾಗಿ ಹಿಂದೆ ಕೆಲಸ ಮಾಡಿದವರು.

ಶ್ರೀ — ಜಿ.ಶಿವಲಿಂಗಯ್ಯ ಎಂ.ಎ (ಆಕ್ಸ್‌ಫರ್ಡ್) ಐ.ಸಿ.ಎಸ್.ಡಿ.

ಶ್ರೀ — ಕೆ. ಕಾಮಾಕ್ಷಿಯಮ್ಮನವರು ಬಿ.ಎ.

ಶ್ರೀ — ಜಿ.ಆರ್.ಪೆಂಕಟ್ಟಯ್ಯಂಗಾರ್

ಶ್ರೀ — ಜಿ.ವಿ.ಗದಲತಾಂಡವಾರ್

ಶ್ರೀ — ಅಪ್ಪಯ್ಯಪ್ಪ ಶೆಟ್ಟಿಯವರು ಮೈಸೂರು

ಶ್ರೀ — ಜಿ.ನರಸಿಂಹಾಚಾರ್.

ಶ್ರೀ — ಜಿ.ವಿ.ಸಿ. ಕಾಲೇಜಿನ ಪ್ರಾಧ್ಯಾಪಕರು

ಶ್ರೀ — ಜಿ.ಕೆ.ನರಸಿಂಹಯ್ಯಂಗಾರ್.

ಶ್ರೀ — ಜಿ.ಟಿ.ನರಸಿಂಹಾಚಾರ್.

ಶ್ರೀ — ಶಿವಪ್ಪ ಅಂಗಶೆಟ್ಟಿ —

ಶ್ರೀ — ಜಿ.ಎಸ್.ಕೆ.ಹನುಮಿರೆಗೌಡ

ಶ್ರೀ — ಲಿಂಗಪ್ಪಿಳೆಗೌಡ

ಶ್ರೀ — ಜಿ.ನಂಜುಂಡಶೆಟ್ಟಿ —

ಶ್ರೀ — ಜಿ.ಬಿ.ಬಸವೆಗೌಡ

ಶ್ರೀ — ಅಜೀಜ್‌ಮೊಹಿಂದ್ —

ಶ್ರೀ — ಕುಲ್ಲಾ ಶೆಟ್ಟಿ —

ಶ್ರೀ — ಲಿಂಗರೆಡ್ಡಿಗೌಡ

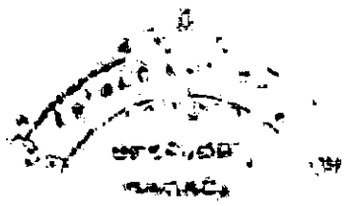
ಶ್ರೀ — ವಿಲಿಂದರ್‌ಮೊಹಿಂದ್

ಶ್ರೀ — ಬಿ.ಸಂಜೀವಗೌಡ

ಶ್ರೀ — ಬಿ.ಎಂ.ಜೀವಗೌಡ.

I

ಮೇಲಿಂಬಿಟ್ಟಿನಲ್ಲಿ ಅವರ ಹೆಸರಿನ ಮುಂದೆ ಸಹಿ ಮಾಡಿಸಿಕೊಳ್ಳಲಾಗಿದೆ. ಮೇಲಿನ ಸದಸ್ಯರಲ್ಲಿ ಯಾರಾದರೂ ಸಭೆಗೆ ಬಂದಿದ್ದರೆ ತಿಳಿಸಬೇಕೆಂದು ಪ್ರಾರ್ಥನೆ.



II

ಈಕಾ ಭೈಕಿನ ನಡೆದ ಅಧಿವೇಶನದಲ್ಲಿ ಕಾಲಕಾಲಕ್ಕೆ ಅಲ್ಲಿಯವರೆಗೆ ಪ್ರಾಂತ್ಯಗಳಲ್ಲಿ ಕೈಗೊಂಡಿರುವಂಥಾ ಕಾರ್ಯಕ್ರಮಗಳನ್ನು ಪರಿಶೀಲಿಸಿ ಅವುಗಳನ್ನು ಮುಂದುವರಿಸಲು ಸಲಹೆ ನೀಡಿದ್ದಲ್ಲದೆ ಹೊಸ ಕಾರ್ಯಕ್ರಮಗಳನ್ನು ಕೈಗೊಳ್ಳಲು ಸಲಹೆ ನೀಡಿದ್ದರು.

III

ಆಡಿಟ್ ಸಮಿತಿಯು:—

ಸರ್ಕಾರದವರು ಹೊಸದಾಗಿ ಕೈಗೊಂಡಿರುವ ಕಾರ್ಯಕ್ರಮಗಳಿಗೆ ಸಂಬಂಧಪಟ್ಟಂತೆ ಹಣವು ಖರ್ಚಾಗುವ ಸಂದರ್ಭದಲ್ಲಿ ಆಯಾ ಕಾರ್ಯಕ್ರಮಗಳಿಗಾಗಿ ನಿಯಮಿತವಾದ ಹಣವನ್ನು ಖರ್ಚು ಮಾಡಲು ಅಧಿಕಾರವನ್ನು ಕೊಟ್ಟಿದೆಯೋ ಅಂಥಾ ಕಾರ್ಯಕ್ರಮಗಳಿಗೆ ಖರ್ಚು ಮಾಡಿರುವ ಹಣವನ್ನು ಮಾತ್ರ ಆಡಿಟ್ ಮಾಡಿ ಅಂಥಾ ಕಾರ್ಯಕ್ರಮಗಳಿಗೆ ಹೆಚ್ಚಿನ ಹಣವನ್ನು ಖರ್ಚು ಮಾಡಿರುವುದು ಕಂಡುಬಂದಲ್ಲಿ ಅಂಥಾ ಹೆಚ್ಚಿನ ಹಣವನ್ನು ಅನಧಿಕೃತ ಖರ್ಚು (Unauthorised expenditure) ಎಂದು ಪರಿಗಣಿಸಿ ಅಂಥಾ ಖರ್ಚಿಗೆ ಸಂಬಂಧಪಟ್ಟಂತೆ ಆಡಿಟ್ ಆಕ್ಷೇಪಣೆಯನ್ನು ಎತ್ತಬೇಕೆಂದು ಅಭಿಪ್ರಾಯಪಟ್ಟಿದ್ದಾರೆ. ಆದರೆ ಆಯಾ ಕಾರ್ಯಕ್ರಮಗಳಿಗೆ ಖರ್ಚು ಮಾಡಲು ಅಧಿಕಾರವನ್ನು ಕೊಟ್ಟಿರುವ ಹಣವನ್ನು ಖರ್ಚು ಮಾಡಿರುವುದು ಕಂಡುಬಂದಲ್ಲಿ ಅಂಥಾ ಖರ್ಚಿಗೆ ಸಂಬಂಧಪಟ್ಟಂತೆ ಆಡಿಟ್ ಆಕ್ಷೇಪಣೆಯನ್ನು ಎತ್ತಬೇಕೆಂದು ಸಮಿತಿಯು ಅಭಿಪ್ರಾಯಪಟ್ಟಿದೆ.

ಈ ವಿಷಯದಿಂದ ಪರಿಣಾಮವಾಗಿ ಬಜೆಟ್ ಪೂರ್ವ ಸರ್ಕಾರದವರು ಅಧಿಕಾರಿಗಳಿಗೆ ಗೊತ್ತಾಗುವಂತೆ ಸರ್ಕಾರವು ಹೊಸದಾಗಿ ಕೈಗೊಳ್ಳುವ ಕಾರ್ಯಕ್ರಮಗಳಿಗೆ ಎಷ್ಟು ಹಣವನ್ನು ಖರ್ಚು ಮಾಡಲು ಅಧಿಕಾರವನ್ನು ಕೊಟ್ಟಿದೆಯೆಂಬುದನ್ನು ಸ್ಪಷ್ಟವಾಗಿ ತಿಳಿಸಿ ಅಂಥಾ ಕಾರ್ಯಕ್ರಮಗಳಿಗೆ ಅಷ್ಟು ಹಣವನ್ನು ಮಾತ್ರ ಖರ್ಚು ಮಾಡಲು ಅಧಿಕಾರವನ್ನು ಕೊಡಬೇಕೆಂದು ಸಮಿತಿಯು ಅಭಿಪ್ರಾಯಪಟ್ಟಿದೆ. ಸರ್ಕಾರದವರು ಈ ವಿಷಯವನ್ನು ಪರಿಶೀಲಿಸಿ ಅಂಥಾ ಕ್ರಮವನ್ನು ಕೈಗೊಳ್ಳಲು ಸಲಹೆ ನೀಡಿದೆ.

ಸಮಿತಿಯು ಸರ್ಕಾರದವರು ಕೈಗೊಂಡಿರುವ ಕಾರ್ಯಕ್ರಮಗಳಿಗೆ ಸಂಬಂಧಪಟ್ಟಂತೆ ಹಣವನ್ನು ಖರ್ಚು ಮಾಡಿರುವ ಬಗ್ಗೆ ಆಡಿಟ್ ಆಕ್ಷೇಪಣೆಗಳನ್ನು ಎತ್ತಿರುವ ಕೆಲವು ಪ್ರಕರಣಗಳನ್ನು ಪರಿಶೀಲಿಸಿದೆ. ಈ ಪ್ರಕರಣಗಳಲ್ಲಿ ಸರ್ಕಾರದವರು ಹೊಸದಾಗಿ ಕೈಗೊಂಡಿರುವ ಕಾರ್ಯಕ್ರಮಗಳಿಗೆ ಹಣವನ್ನು ಖರ್ಚು ಮಾಡಲು ಅಧಿಕಾರವನ್ನು ಕೊಟ್ಟಿರುವುದಿಲ್ಲವೆಂಬುದು ಕಂಡುಬಂದಿದೆ. ಆದ್ದರಿಂದ ಈ ಪ್ರಕರಣಗಳಲ್ಲಿ ಆಡಿಟ್ ಆಕ್ಷೇಪಣೆಗಳನ್ನು ಎತ್ತಿರುವುದು ಸರಿಯಾಗಿದೆಯೆಂದು ಸಮಿತಿಯು ಅಭಿಪ್ರಾಯಪಟ್ಟಿದೆ. ಈ ಪ್ರಕರಣಗಳಲ್ಲಿ ಸರ್ಕಾರದವರು ಹೊಸದಾಗಿ ಕೈಗೊಂಡಿರುವ ಕಾರ್ಯಕ್ರಮಗಳಿಗೆ ಹಣವನ್ನು ಖರ್ಚು ಮಾಡಲು ಅಧಿಕಾರವನ್ನು ಕೊಟ್ಟಿರುವುದಿಲ್ಲವೆಂಬುದು ಕಂಡುಬಂದಿದೆ. ಆದ್ದರಿಂದ ಈ ಪ್ರಕರಣಗಳಲ್ಲಿ ಆಡಿಟ್ ಆಕ್ಷೇಪಣೆಗಳನ್ನು ಎತ್ತಿರುವುದು ಸರಿಯಾಗಿದೆಯೆಂದು ಸಮಿತಿಯು ಅಭಿಪ್ರಾಯಪಟ್ಟಿದೆ. ಈ ಪ್ರಕರಣಗಳಲ್ಲಿ ಸರ್ಕಾರದವರು ಹೊಸದಾಗಿ ಕೈಗೊಂಡಿರುವ ಕಾರ್ಯಕ್ರಮಗಳಿಗೆ ಹಣವನ್ನು ಖರ್ಚು ಮಾಡಲು ಅಧಿಕಾರವನ್ನು ಕೊಟ್ಟಿರುವುದಿಲ್ಲವೆಂಬುದು ಕಂಡುಬಂದಿದೆ. ಆದ್ದರಿಂದ ಈ ಪ್ರಕರಣಗಳಲ್ಲಿ ಆಡಿಟ್ ಆಕ್ಷೇಪಣೆಗಳನ್ನು ಎತ್ತಿರುವುದು ಸರಿಯಾಗಿದೆಯೆಂದು ಸಮಿತಿಯು ಅಭಿಪ್ರಾಯಪಟ್ಟಿದೆ.

ಶಿಕ್ಷಕ ವೃತ್ತಿಯ ಹುದ್ದೆಯಲ್ಲಿ ಕಾರ್ಯನಿರ್ವಹಿಸುತ್ತಿರುವ ಶಿಕ್ಷಕರಿಗೆ ಸರ್ಕಾರವು ಸಂಬಳದ ಜೊತೆಗೆ ಕೊಡುವ ಪ್ರೋತ್ಸಾಹಧನದ ವಿವರ ಈ ಕೆಳಗಿನಂತಿದೆ.

5000/- ರೂಗಳಿಂದ 10000/- ರೂಗಳವರೆಗೆ ಶೇಕಡಾ 4 ರಷ್ಟು

10000/- ರೂಗಳಿಂದ 20000/- ರೂಗಳವರೆಗೆ ಶೇಕಡಾ 2 ರಷ್ಟು

20000/- ರೂಗಳಿಂದ 50000/- ರೂಗಳವರೆಗೆ ಶೇಕಡಾ 1 ರಷ್ಟು

ಈ ಮೇಲೆ ತಿಳಿಸಿರುವ ಪ್ರೋತ್ಸಾಹಧನವನ್ನು ಪಡೆಯಲು ಶಿಕ್ಷಕರು ಸಲ್ಲಿಸಬೇಕಾದ ದಾಖಲೆಗಳು ಯಾವುವು ಎಂಬುದನ್ನು ತಿಳಿಸಿ.

ಶಿಕ್ಷಕರು ಮೇಲಿನ ಪ್ರೋತ್ಸಾಹಧನವನ್ನು ಪಡೆಯಲು ಅರ್ಜಿಯೊಂದಿಗೆ ಸಲ್ಲಿಸಬೇಕಾದ ದಾಖಲೆಗಳು, ಶೈಕ್ಷಣಿಕ ಅರ್ಹತೆಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ಅವರು ಪಡೆದಿರುವ ಪದವಿ ಪ್ರಮಾಣಪತ್ರಗಳು ಹಾಗೂ ಅವರ ಸೇವಾವಧಿಯಲ್ಲಿ ಪಡೆದಿರುವ ಬಡ್ತಿ ಆದೇಶಗಳ ಪ್ರತಿಗಳು ಜೊತೆಗೆ ಅವರ ಸೇವಾವಧಿಯಲ್ಲಿ ಪಡೆದಿರುವ ಬಡ್ತಿಯ

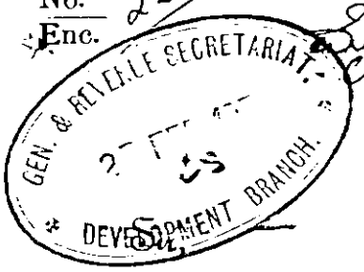
31 4615

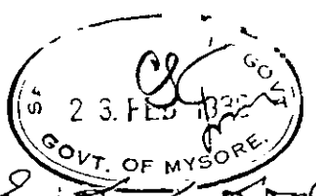
MAGADI CO-OPERATIVE SOCIETY, LTD.

MAGADI.

Dated 20-2-1938.

No. 256
Enc.





ಮೈಸೂರು ಸರ್ಕಾರದ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿಯವರಿಗೆ

ಬೆಂಗಳೂರು

ಸನ್ಮಾನ್ಯರೇ

ಉ.ನ. 11-36-243.

Subject

ಕಾರ್ಯಾ 6-1-38ರ ಸಂಖ್ಯೆಯ Part III-1ನ, 5ನೇ ಪ್ಯಾರಾದಲ್ಲಿ, ಕೋಲಾರದ ಡಿವಿಷನಲ್ ಸಹಕಾರ ಸಂಘಗಳ ನಿಬಂಧಕರ ಸಂಘಗಳ ಪೈ ಕಂ. 22 ನೇರುಲಾಗಿ ಶಿಕ್ಷಣ ಸಬ್ಸಿಡಿ ಕೊಂಬುದಾಗಿಯೂ, ತದನಂತರ ಆಧಾರವಾಗಿ ನೆಲಮಂಗಲ ಸಂಘಗಳನ್ನು ಸಂಖ್ಯೆಯನ್ನು ಪಟ್ಟಿಮಾಡಿ ಆದ 2 ಸಂಘಗಳ ವಿಷಯವಾಗಿ, ಶಿಕ್ಷಕರಿಯವರಿಗೆ ಸಂಬಂಧಿಸಿದ ಸಬ್ಸಿಡಿ ಕೊಡಲು, ಪಟ್ಟಿಮಾಡಿರುವ

ಸಹಕಾರ್ಯದರ್ಶಿಗಳಿಗೆ ಕೊಡಬೇಕಾಗುವ

ಅಡಿಷನಲ್ ಪ್ರೈಸ್ ವಿವರ

ಮೈಸೂರು ಸಂಘಗಳ 1-7-1938ರಲಾಗಿಯೂ ಸಹಕಾರ್ಯದರ್ಶಿಗಳಿಗೆ ಕೊಡಬೇಕಾದ ಅಡಿಷನಲ್ ಪ್ರೈಸ್ ವಿವರವನ್ನು ಪಟ್ಟಿಮಾಡಿರುವ ಸಹಕಾರ್ಯದರ್ಶಿಯವರು, ತಮ್ಮ Order No. D. 2849 CY 11-36-181 dated Bangalore the 7/8-10-37 of 21-10-37 ನೇ ಜ್ಞಾಪನದಲ್ಲಿ ವಿಧಿಸಿರುವಂತೆ ಅಡಿಷನಲ್ ಪ್ರೈಸ್ ಬಗ್ಗೆ ಮಾಡಿರುತ್ತೆದೆ.

ಮೈಸೂರು ಸಂಘಗಳ ಲೆಕ್ಕಗಳ ಪ್ರತಿವರ್ಷವೂ ಸಹಕಾರ್ಯದರ್ಶಿಗಳಿಂದ ಆಡಿಟ್ ಆಗುವುದರಿಂದ ನಿಯಮವನ್ನು ಮೀರಿದೆ

ఖారిగే బంచలంగాయ్య తడుప వరిగే ఈబంప్రవు (మత్తె
ఇతరబంధోరబ్బుండ్రగంప్రగళ్ళు) ప్రతిబంవర్సరవూ ఆచిచారుగళ
మత్తె సొసైటియవర బవబుద్ధాంనవన్న అనుసరిసి బిత్తి
మాడిట్టిరువ ఆచిచ ఫీజిను మొంబలగు ముంది బిత్తి ముత
బేరందే విధాయకవాగిరువ మొలగినవళ్ళ సేవుయు
1/3 నే భ్రాగద్ద ంచలు తబివేళగుత్తిదే. అథవా

ఖూనసొబుంధనొయ్యవ్రకార సొసైటియ ళ్ళు ముంది బిత్తి ముత
బేకాగువ ఆచిచ ఫీజు మొంబలగు ఈగ్గి అనోరవచ్చగళింద
బిత్తి మాడుట్టిరువ మొబలగిన ముంరరచ్చ ద్ద ంచలు
ఖూగ్గి ఆగువుదరిందలు, ఇను సొసైటియళ్ళ లాభదింద బిత్తి
ఆగబేరాగిద్దువుదరిందలు, ఈమొంబలగు బంప్రగళ్ళ లాభద్ద
బడ్డదు బారి ఆగువుదరిందలు; మేల్కండ నిబంధనెయన్న
ద్దేల్ల బదలువళి యింద అందరే పం గొవిర రబియవ బంతె
బాళ్ళ వళ్ళ సొసైటియళ్ళ బిత్తివుట బళకాంగువ ఆచిచ ఫీజిని
బర వూవధియు ఇవత్తె రబియాగ్గగే మీరదంతె బిత్తి
మాడువ రీతి ఖారిగే కొడబేకాగి ఇనవు ఈగ నియమిసిరువ
దరదంతె దయవిట్టు ఖారిగే కొడబేకెంబి దబగిసుం

బేర ద్ధర్తనీ.

By Order of the Committee

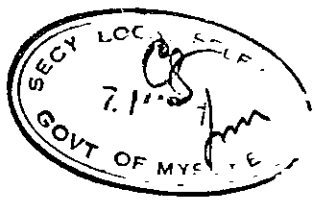
M. Venkata Iyengar
Hon. Secretary

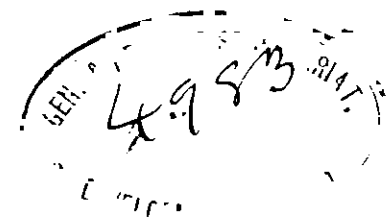
CO-OPERATIVE SOCIETY LTD.
— MAGADI. —

The Bangalore City Co-operative Bank Ltd.

L.S.-11-36-245

No. 1093. BANGALORE CITY. 5th March 1938.





The Secretary to Government,
Local Self Government Department,
Bangalore.

Dear Sir,

With reference to your Notification No.D.4630-C.S. 11-36-216 dated 20-27th October 1937 published in the Mysore Gazette dated the 6th January 1938 regarding the recovery of audit fees from Co-operative Societies, I am desired to make the following representation on behalf of the management of this Bank.

According to the scale fixed by Government in their order No.D.2849-C.S.11-36-181 dated 7-8th October 1937, the audit fee leviable from this Bank would be Rs.350/-.

This Bank is now paying only Rs.250/- as audit fee per year. The amount that would be due under your Notification is thus Rs.100/- more than the Bank is spending at present on this item.

A look at the list of the auditors engaged for the work by this Bank will show that the auditors whose services are secured for the present fee are persons of great ability and experience.

The Board of management of this Bank, therefore, propose

propose that the amount to be recovered from any one Bank should not exceed Rs.250/-. Even if this limit cannot be applied to all Banks it may be applied to primary institutions.

In the same connection, I am desired to state that the Bank may be allowed to retain its present privilege of electing its own auditor.

Whatever reason there may be in the case of moffusil banks to fear that the Board of Directors might influence the General Body in the election of an auditor and that the audit conducted by such a person may not be sufficiently strict, such considerations can hardly apply in the case of urban Banks like this one. The General Body in this case meets in a highly critical mood and is in no sense likely to be led astray by Board of Directors. An auditor selected by the General Body of this Bank is as independent as any likely to be appointed by the Department of Co-operation. As he would have to satisfy a General Body rather than a department, the chances are that his work would be even better.

I am to request that these views may kindly be placed before Government for kind consideration and favourable orders.

Yours faithfully,

B V Nanjundiah

Secretary.

DS/

G.O. 11-38-246.

Sri. Krishnarajendra Co-operative Society, Ltd.,

GEN. & REVENUE SECTT. A
DEVELOPMENT BRANCH

Vanivilasa Market Square.

No. 1143
Enc. one

Mysore 08th. March. 1938.

From

The Honorary Secretary,
Sri Krishnarajendra Co-operative
Society, Ltd., MYSORE.

To

The Secretary to Government,
Local Self-Government Department,
BANGALORE.

Sir,

Ref: Draft Rule No. 22 framed in substitution to the existing Rule No. 22 of rules under Co-operative Societies Regulation of 1918.

I have the honour to enclose herewith a copy of the resolution of the Managing Committee framed in their meeting dated 6-3-38. The suggestions as drafted could not be sent early as there were two holidays on the 5th. and the 6th. instants.

I have the honour to be,
Sir,
Your most obedient servant,

HONORARY SECRETARY.

MN.

Sri Krishnarajendra Co-operative Society, Ltd.,

No.
Enc.

Vanivilasa Market Square,

Mysore 7th March 1933.

Extract of the resolution passed at the Managing Committee Meeting held on the 6th March1938, regarding the Draft Rule No 22 for the levy of audit fees from Co-operative Societies.

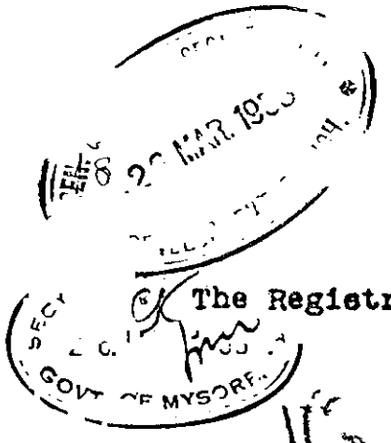
1. " Remuneration for auditor- The scale fixed by Government is very heavy and it should be reduced by half.
2. " Payment of Audit Fees-- Payments should be made only after the General Meeting.
3. " For purposes of calculation, items to be included under working capital should be revised. For example, the Reserve and other funds are not generally used as working capital. "

(Sd) M.S. Ramaswamy.

Chairman.

"Copy." Hon. Secretary

C.S. 11-36-252.



The K.P.L.Co-operative Society, Ltd.,
Kankanhalli.Dated 18th March'38.

The Registrar of Co-operative Societies in Mysore,

BANGALORE.

Sir,

With reference to the G.O.No.D.2849 - C.S. 11-36-181, dated 8th October 1937, on the arrangements of auditing the Co-operative institutions to come into force from July 1938, I am directed by the Board of Directors to represent as follows:-

(a) The succesful working, involving large turn-outs in the case of good many Co-operative institutions has been dependent on the working expenses being kept very low, as many of the office bearers including the Public uditors render honorary service or at a remuneration not commensurate with the magnitude of the work done, and certainly less than what is proposed in the present Government Order. If the higher fees are to be paid to the Nominees of the Registrar, it will result in the Members' co-operative spirit being damped- particularly when they see that an outsider gets more money for a few days' work, and when they do a lot of selfless work from day to day for nothing or for a very poor remuneration. Further, the inevitableraising of the working expenses can only be possible by either lowering the dividends or raising the interest or if necessary both.

(b) There must clearly be a distinction made between Ultra-public co-operative Societies working for the benefit of the people of the locality, and Departmental Societies- which work for the benefit of the particular employees of the Department. This is because, there is official control

control by the head of the Departments, to realise amounts defalcated, even if there is fraud, by various methods without going to Courts of Law. Collectios are also easier in most cases as the dues of the Societies are collected as the first claim on one's pay.

(c) The desire of the Government and the Registrar to have a good scruitiny into tne working of any good Society need not be dependent on any particular - Auditor, as there is provision for periodical inspection of every Society by the Registrar or Asst.Registrar of Co-operative Societies, or his deputies i.e., Inspectors of Co-operative Societies. If an Auditor nominated by the Registrar is held liable for the irregularities not noticed by him in his Audit, there is the possibility of the - Government staff feeling tneir responsibility less onerous, and inclined not to bestow as much attention as they are doing now in their periodical inspections. The giving effect to the order is most likely to limit at the capacity of the General Body of the Members to choose a reliable auditor, besides making the elected Directorate feel that irregularities committed without any bad intention will not cast a slur on their managing capacity, as there is always a Public Auditor who will be held responsible for setting such things right. In other words, the work that will be expected of a public auditor in future will be more than it is now. It is generally against human nature to work with any sincerety and self respect, when there is a feeling behind that their action is liable to have no appreciation or even likely to be misunderstood. The honorary workers will become more scarce.

While aggreeing with the Registrar, of the necessity for efficient scruitiny, the Governing body feels that the purpose of audit will be best served if the following modifications is made in the Rule.

37

"The Registrar may publish a list of nominated Auditors without any stipulation of the minimum remuneration, the Society concerned may be allowed to send a circular to the auditors so nominated fixing the remuneration that can be given and the Directorate have power to choose one from among those that have responded to the Circular. "

Yours f-aithfully,

Honorary Secretary,
K.P.L.Co-operative Society, Ltd.,
Kankanhalli.

& REVENUE ... DEVEL... NT BRANCH.

Copy of the above is submitted to the Secretary, Local Self Government Department, Government of Mysore, - Bangalore, For kind Information.

Honorary Secretary,
K.P.L.Co-operative Society, Ltd.,
Kankanhalli.

Recd back.

The period fixed for the receipt of objections is over. and the file has been refd to Secy Govt. enquiring why ~~Circular~~ was issued a copy of the letter addressed to the Registrar. No action on this is necessary. This will be filed along with other connected papers. Sd/-

28/3/35

Appendix F G—1]

SUBJECT ..... Two Bills

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.....

Section 65

File No. 11-36

Serial No. 255

Diary No. of letter replied to.....

No. DS 211

Notification.

In exercise of the powers vested in them by section 44 (2) (h) of the Mysore Cooperative Societies Act VII of 1918 as amended from time to time the Govt of H. H. the Maharaja of Mysore are pleased to substitute the following rule for the existing Rule 22 in regard to the levy of audit fees from Cooperative Societies. The draft rule in this behalf having been published

General and Revenue Secretariat

( )

the 193 .

Date of issue 25.6.38

Signed by for ICS.

on 6th Jan 38 at 45 of the Mys. Gaz. at pp 5 of Part IV (1) of the gazette

(Here enter the portion marked in brackets in Flag C)

List of enclosures.....

By order

25/6/38

Copied by .....

Examined by.....

To

The Secretary Mysore gazette for publication in Part IV of the Gazette in

English and Kannada with the
requisite 250 Copies each of the Notification
may be sent to the Registrar Gl and
100 Copies each to this office

Memo. D8212

Copy of this memo is forwarded
with Compliments to the Registrar Gl.
for information

B O

Secy. L.S.G.

Government of His Highness the Maharaja of Mysore.

General and Revenue Secretariat.

Dated, Bangalore, 19th April 1938.

No. D 8241/CS.11-36-295-29-

Notification.

In exercise of the powers vested in them by Section 44(2)(h) of the Mysore Co-operative Societies Act VII of 1918 as amended from time to time the Government of His Highness the Maharaja of Mysore are pleased to substitute the following rule for the existing Rule 22 in regard to the levy of audit fees from Co-operative Societies the draft rule in this behalf having been published on 8th January 1938 in the Mysore Gazette at page 8 of Part III (i) of the Gazette.

Substitute the following for the existing Rule 22.

(1) Every society will be liable to pay each year such audit fee as the Registrar may prescribe in accordance with the scale, fixed by Government.

(2) The Registrar may in his discretion remit the whole or any part of the fee payable under Sub Rule (1) by any particular society or by any particular class of societies for such time as is deemed necessary in each case.

(3) The Audit fee levied under Sub Rule (1) shall be paid by society to the Registrar within a fortnight from the date of completion of the audit and on failure to pay as aforesaid it shall be recoverable in the manner specified in Section 45 of the Mysore Co-operative Societies' Act.

By Order,

K Srinivasan

By Secretary to Government,
L.S.G. Department.

To

The Compiler, Mysore Gazette for publication in Part IV of the Gazette in English and Kannada with the request that 250 copies each of the Notification may be sent to the Registrar of Co-operative Societies and 100 copies each to this office.

AGN.IZ.

NOTIFICATION.

No. D. 8211—*C. S.* 11-36-255, *dated Bangalore, the* 19—25*th April* 1938.

In exercise of the powers vested in them by Section 44 (2) (h) of the Mysore Co-operative Societies Act VII of 1918, as amended from time to time, the Government of His Highness the Maharaja of Mysore are pleased to substitute the following rule, for the existing rule 22, in regard to the levy of audit fees from Co-operative Societies, the draft rule in this behalf having been published on 6th January 1938 in the *Mysore Gazette*, at page 5 of Part III (i) of the Gazette.

Substitute the following for the existing rule 22 :—

(1) Every Society will be liable to pay each year such audit fee as the Registrar may prescribe in accordance with the scale, fixed by Government.

(2) The Registrar may, in his discretion, remit the whole, or any part, of the fee payable under Sub-rule (1) by any particular Society, or by any particular class of Societies, for such time as is deemed necessary in each case.

(3) The audit fee levied under Sub-rule (1) shall be paid by the Society to the Registrar within a fortnight from the date of completion of the audit, and on failure to pay as aforesaid, it shall be recoverable in the manner specified in Section 45 of the Mysore Co-operative Societies' Act.

By Order,

P. H. KRISHNA RAO,

Secretary to Government,

Local Self-Government Department.

Printed by the Superintendent at the Government Press, Bangalore.

Two Ots
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113

Appendix F G—1]

SUBJECT .....

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Diary No. of letter replied to.....

General and Revenue Secretariat

( )

the 193 .

Date of issue 26.6.38

Signed by .....

List of enclosures.....

Copied by .....

Examined by.....

Section Gs

File No. 11-36

Serial No. 256.

No. W8224

To

The Registrar of Cs.

Sir

In continuation of this office memo No. D 8212 / Gs. 11-36-25 dated the 25/4/38 forwarding a copy of the notification inviting the rule for the levy of audit fees from Cooperative Societies, I am directed to state that Govt agree with your suggestions made in Paras 1-2 of the unofficial memo No. 1608/Cs. dated 24/3/38 and to request you to kindly forward for the consideration of Govt proposals fixing the scale of fees for audit of the accounts of Coop Societies

I have the honour
Sir
Your most obedient servant
Reg. 2.38

WD 0521—GPB—30,000—12-3-37

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No. D8224 / C.S. 11-36-25 Bangalore, Dated, 19th April 193 8

From

The Secretary to the Government of His Highness the Maharaja of Mysore,
Local Self-Government Department.

To

The Registrar of Co-operative Societies in Mysore,
Bangalore.

Sir,

In continuation of this office memo No.D.8212 /C.S. 11-36-25 dated the 25th April 38 forwarding a copy of the notification publishing the rule for the levy of audit fees from co-operative societies, I am directed to state that Government agree with your suggestions made in paras 1 & 2 of the unofficial note No.7608/C.S. dated 24th March 1938 and to request you to kindly forward for the consideration of Government proposals revising the scales of fees for audit of the accounts of co-operative societies.

I have the honour to be,
Sir,
Your most obedient servant,

Secretary to Government,
L.S.G. Department.

ACH.2.

C.S. 11-36-257

GOVERNMENT OF MYSORE.

No. 9150 C. S.

DEPARTMENT OF CO-OPERATION.

OFFICE OF THE REGISTRAR OF CO-OPERATIVE SOCIETIES IN MYSORE.

Telegraphic Address: "CO-OPERT" Bangalore

Dated Bangalore, 5th May 1938.

GEN. & REVENUE SECRETARIAT. DEVELOPMENT BRANCH.

FROM

M. ABDUL HUKH, ESQ., B.A.,
Registrar of Co-operative Societies in Mysore,
BANGALORE.

To

P.H.Krishna Rao,Esq.,M.A.,
Secretary to the Government of Mysore,
Local Self-Government Department,Bangalore.

Sir,

Re: Scale of fees for the audit of accounts of Co-operative Societies.

Adverting to correspondence ending with your letter No.D.8224/C.S.11-36-256 dated 19th/26th April 1938, calling for proposals - revising the scale of fees for audit of the accounts of Co-operative Societies, I have the honour to state that the scale sanctioned in Government Order No.D.2849/C.S.11-30-181 dated 7th/8th October 1937 may be revised as follows:-

1. For Societies with a working capital of or exceeding -- Rs.5,000 but not exceeding Rs.10,000/-	6 annas per hundred rupees of the working capital subject to a minimum of Rs.20/-
2. For societies with a working capital exceeding Rs.10,000 but not exceeding Rs.25,000/-.	6 annas per hundred rupees for the first 10,000 and 4 annas per hundred of working capital in excess of Rs.10,000/-.
3.For societies with a working capital exceeding Rs.25,000/- but not exceeding Rs.50,000/-.	At the above rate for the first Rs.25,000/- plus two annas per hundred rupees of working capital exceeding Rs.25,000/-.
4.For societies with a working capital exceeding Rs.50,000/- but not exceeding Rs.1,00,000/-.	At the above rate upto Rs.50,000 plus one anna per hundred rupees of working capital exceeding Rs.50,000/-.
5.For societies with a working capital exceeding Rs.1,00,000/-.	At the above rate upto 1,00,000 plus six pies per hundred rupees of working capital in excess thereof subject to a maximum of Rs.250/-.

N.B.- In addition,any out of pocket expenses incurred by way

P.T.O.

way of cost of travelling may be given to the Auditor, in the discretion of the Registrar.

I have the honour to be,
Sir,
Your most obedient servant,

Registrar

fob
L.S.4/5.

G. R. S. App. F VI—G 2]

SUBJECT .....

12 copies

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Diary No. of letter replied to.....

Section. b/f

File No. 11-31

Serial No. 260

General and Revenue Secretariat

( )

the *193* .

Proceedings of the Government of His Highness the Maharaja of Mysore.

Date of issue 17.5.38 193

Signed by .....

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette, English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette, Kannada Part ?

Read— G.O. No D 2849/b/f 11-36-181 dated the 8th Oct 1937 sanctg certain scales of fees for the audit of accounts of Co-operative Societies etc

Correspondence ending with letter No 9150 dated the 5th May 1938 from the Registrar Co-operative Societies recommending that the Order thereon, No. regarding scales of fees be revised as follows hereunder :—

(Here enter the portion of the Order in brackets in P.O.)

order D.8661

The recommendation of the Registrar is sanctioned.

Secy. to Govt.

To The Registrar b/f. 16/5/38

Government of His Highness the Maharaja of Mysore.

General and Revenue Secretariat.

Dated, Bangalore, 19th April 1933.

No. D 8241 / CS. 11-36-295-23-

Notification.

In exercise of the powers vested in them by Section 44(2)(b) of the Mysore Co-operative Societies Act VII of 1918 as amended from time to time the Government of His Highness the Maharaja of Mysore are pleased to substitute the following rule for the existing Rule 22 in regard to the levy of audit fees from Co-operative Societies the draft rule in this behalf having been published on 6th January 1933 in the Mysore Gazette at page 5 of Part III (1) of the Gazette.

Substitute the following for the existing Rule 22.

(1) Every society will be liable to pay each year such audit fee as the Registrar may prescribe in accordance with the scale, fixed by Government.

(2) The Registrar may in his discretion remit the whole or any part of the fee payable under Sub Rule (1) by any particular society or by any particular class of societies for such time as is deemed necessary in each case.

(3) The Audit fee levied under Sub Rule (1) shall be paid by society to the Registrar within a fortnight from the date of completion of the audit and on failure to pay as aforesaid it shall be recoverable in the manner specified in Section 45 of the Mysore Co-operative ~~Societies~~ Societies' Act.

By Order,

M. Srinivasan

Secretary to Government,
L. & G. Department.

To

The Compiler, Mysore Gazette for publication in Part IV of the Gazette in English and Kannada with the request that 250 copies each of the Notification may be sent to the Registrar of Co-operative Societies and 100 copies each to this office.

ACH. 12.

Government of His Highness the Maharaja of Mysore.

General and Revenue Secretariat.

Dated, Bangalore, 19th April 1938.

No. 10241/CS. 11-36-25-25

Notification.

In exercise of the powers vested in them by Section 44(2)(b) of the Mysore Co-operative Societies Act VII of 1918 as amended from time to time the Government of His Highness the Maharaja of Mysore are pleased to substitute the following rule for the existing Rule 22 in regard to the levy of audit fees from Co-operative Societies the draft rule in this behalf having been published on 6th January 1938 in the Mysore Gazette at Page 5 of Part III (1) of the Gazette.

Substitute the following for the existing Rule 22.

(1) Every society will be liable to pay each year such audit fee as the Registrar may prescribe in accordance with the scale, fixed by Government.

(2) The Registrar may in his discretion remit the whole or any part of the fee payable under sub rule (1) by any particular class of societies for such time as is deemed necessary in each case.

(3) The audit fee levied under sub Rule (1) shall be paid by society to the Registrar within a fortnight from the date of completion of the audit and on failure to pay as aforesaid it shall be recoverable in the manner specified in section 45 of the Mysore Co-operative Societies' Act.

By Order,

Secretary to Government,
L.S.G. Department.

To

The Compiler, Mysore Gazette for publication in Part IV of the Gazette in English and Kannada with the request that 250 copies each of the Notification may be sent to the Registrar of Co-operative Societies and 100 copies each to this office.

ACH.12.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS

THE MAHARAJA OF MYSORE.

READ:-

Government Order No.D.2849/C.S.11-36-181 dated the 8th October 1937 sanctioning certain scales of fees for the audit of accounts of Co-operative Societies etc.

2. Correspondence ending with letter No.9150 dated the 5th May 1938 from the Registrar of Co-operative Societies recommending that the scale of fees referred to above be ~~raised~~ revised as hereunder:-

1. For Societies with a working capital of or exceeding Rs.5,000 but not exceeding Rs.10,000/-	6 annas per hundred rupees of the working capital subject to a minimum of Rs.20/-.
2. For Societies with a working capital exceeding Rs.10,000 but not exceeding Rs.25,000/-	6 annas per hundred rupees for the first Rs.10,000 and 4 annas per hundred of working capital in excess of Rs.10,000/-.
3. For Societies with a working capital exceeding Rs.25,000/- but not exceeding Rs.50,000/-	At the above rate for the first Rs.25,000/- plus two annas per hundred rupees of working capital exceeding Rs.25,000/-.
4. For Societies with a working capital exceeding Rs.50,000/ but not exceeding Rs.1,00,000/-	At the above rate up to Rs.50,000 plus one anna per hundred rupees of working capital exceeding Rs.50,000/-.
5. For Societies with a working capital exceeding Rs.1,00,000/-	At the above rate up to Rs.1,00,000 plus six pies per hundred rupees of working capital in excess thereof subject to a maximum of Rs.250/-.

N.B.- In addition, any out of pocket expenses incurred by way of cost of travelling may be given to the Auditor, in the discretion of the Registrar.

ORDER NO. D 8665 / CS 11-36-260

Dated, Bangalore, the 17th May 1938.

The recommendation of the Registrar is sanctioned.

(sd) P. H. Krishna Rao

Secretary to Government,
Local Self-Government Department.

To

The Registrar of Co-operative Societies in Mysore.

Gaz. Notice issued in connection with this order sent from the Secy's office on 17/5/38

S/12.

Press copy

I C Srinivasa Rao
for Secy to Govt. L.S.G. Dept

S. O.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. D. 8665—C. S. 11-36-260, dated 17th May 1938.

Scale of Fees.

Sanctions the revision of the —— for auditing the accounts of Co-operative Societies.

READ—

Government Order No. D. 2849—C. S. 11-36-181, dated the 8th October 1937, sanctioning certain scales of fees for the audit of accounts of Co-operative Societies, etc.

2. Correspondence ending with letter No. 9150, dated the 5th May 1938, from the the Registrar of Co-operative Societies, recommending that the scale of fees referred to above be ~~raised~~ revised as hereunder:—

1. For Societies with a working capital of or exceeding Rs. 5,000 but not exceeding Rs. 10,000.	Six annas per hundred rupees of the working capital, subject to a minimum of Rs. 20.
2. For Societies with a working capital exceeding Rs. 10,000 but not exceeding Rs. 25,000.	Six annas per hundred rupees for the first Rs. 10,000 and four annas per hundred rupees of working capital in excess of Rs. 10,000.
3. For Societies with a working capital exceeding Rs. 25,000 but not exceeding Rs. 50,000.	At the above rate for the first Rs. 25,000 *plus* two annas per hundred rupees of working capital exceeding Rs. 25,000.
4. For Societies with a working capital exceeding Rs. 50,000 but not exceeding Rs. 1,00,000.	At the above rate up to Rs. 50,000 *plus* one anna per hundred rupees of working capital exceeding Rs. 50,000.
5. For Societies with a working capital exceeding Rs. 1,00,000.	At the above rate up to Rs. 1,00,000 *plus* six pies per hundred rupees of working capital in excess thereof, subject to a maximum of Rs. 250.

N.B.—In addition, any out-of-pocket expenses incurred by way of cost of travelling may be given to the Auditor, in the discretion of the Registrar.

ORDER NO. D. 8665—C. S. 11-36-260, DATED BANGALORE, THE 17TH MAY 1938.

The recommendation of the Registrar is sanctioned.

P. H. KRISHNA RAO,
Secretary to Government,
Local Self-Government Department.

To—The Registrar of Co-operative Societies in Mysore.

Exd.—C. K.

WD 2035—GBP—520—24-5-38

P. B No 39 / 37-38

App. F, VI G 10.

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS

G. O. No. D 8665/Ed. 11-36-260 DATED 17-5-38

May this be

i. printed ? Yes

ii. treated as a standing order ? Yes

iii. published in the Gazette English Part ?

iv. translated ?

v. placed at the disposal of the press ?

iv. published in the Gazette Kannada Part ?

} Yes

Scale of fees.

Sanctions the revision of the ——— for auditing the accounts of Co-operative Societies

Ed
17/5/38

Appendix F G—1]

SUBJECT .....

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10 copies Two B/S

Diary No. of letter replied to .....

General and Revenue Secretariat

( )

the *193* .

Date of issue 2-6-38

Signed by .....

List of enclosures.....

Copied by .....

Examined by.....

Section b/s

File No. 11-36

Serial No. 263.

No. W 9099

To Official memorandum

In the words "raised" in line 3 of Para 2 of the preamble of G.O. No. D 8661/b/s 11-36-260 dated 17-5-38 read "revised"

By order

27/5

for Secy to Govt

L.R. & Dept

To the Revision of Cs.

P. T. O

₹9100 C.S 11-36-264

2-6-38

Errata

10 Copies

For the ~~words~~ figure "44(2)(b)"
in Notification No D. 8211/ C.S 11-36-25J
dated 25/4/38 published in Part
IV of the Mysore Gazette dated the
28th April 1938 read "44(2)(h)"

By order

KS
for Secy to Govt
Ld & Dept

To The Controller Mysore Gazette
for publication

Memo ₹9101 2.6.38

Copy of the above is forwarded
with compliments to the Registrar
C.S. for information

B. O
KS
Secy L.A.S

Govt Press

Government of His Highness the Maharaja of Mysore.

General and Revenue Secretariat.

No. D7099 / Cs. 11-31-263

Dated Bangalore the 30th May 1938.

OFFICIAL MEMORANDUM.

For the words "raised" in line 3 of Para 2 of the preamble of Government Order No.D.6661/C.S.11-36-260 dated 17th May 1938 read "revised".

By Order,

For Secretary to Government
L.S.G.Department.

To

The Registrar of Co-operative Societies in Mysore.

cm/10

Government of His Highness the Maharaja of Mysore.
General and Revenue Secretariat.
Dated Bangalore the ~~30th~~ May 1938.

No. D 9100/C.S. 11-36-264 — 26 —

ERRATA.

For the figure "44 (2) (b)" in Notification No.D.8211/C.S. 11-36-255 dated 25th April 1938 published in Part IV of the Mysore Gazette dated the 28th April 1938 read "44 (2) (h)"

By Order,

Sd/- P.H.Krishna Rao

Secretary to Government
L.S.G.Department.

To

The Compiler, Mysore Gazette for publication.

Memo No. D 9101

Copy of the above is forwarded with compliments to the Registrar of Co-operative Societies for information.

By Order,

For Secretary to Government
L.S.G.Department.